

Internal Audit Report

For

Radway Parish Council

Year Ended 31 March 2026

Internal Auditor: Trevor B Gill

The Thatches  
Avon Dassett  
Southam  
Warwickshire  
CV47 2AT

Telephone: 01295 690987

Mobile: 07775 762927

Email: [trevorgill@icloud.com](mailto:trevorgill@icloud.com)

14<sup>th</sup> April 2026

Table of Contents

Table of Contents .....	1
Basis of the Report .....	3
Introduction .....	4

## Internal Audit for Radway Parish Council

Section 1 – Finance & Insurance.....	4
Section 2 – Risk Management.....	4
Section 3 – Due Process .....	4
Standing Orders.....	4
Councillors Code of Conduct .....	4
Agendas .....	4
Minutes .....	4
Section 4 – Payroll & Employees .....	5
Section 5 – Charities .....	5
Section 6 – Burial Authorities.....	5
Section 7 - Parish Website and Email Accounts.....	5

## Internal Audit for Radway Parish Council

### Basis of the Report

This internal audit report is based upon the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Best Practice Guide for Internal Audit issued in March 2025.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvements in these processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations, and applying the approach to internal audit and testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

**NB: It would be incorrect to view the internal audit as the detailed inspection of all records and transactions of the Council in order to detect fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be the day-to-day function of the staff and councillors and not left for internal audit.**

## Internal Audit for Radway Parish Council

### Introduction

The audit was undertaken during April 2026.

For detailed information regarding each section of the audit please refer to Appendix 1.

### Section 1 – Finance & Insurance

Radway Parish Council, “the Parish Council”, uses an Excel spreadsheet for recording its financial transactions. The number of transactions is very small, and this is appropriate for a Council of this size.

All receipts and payments were properly accounted for and were reflected in the accounts and the bank accounts in an accurate and timely manner.

1. A transaction level report has been produced and this has been reviewed and no anomalies were found
2. A random sample of the transactions were cross referenced to the minutes and no concerns were raised
3. There was no expenditure under Section 137 during the period of the audit.

### Section 2 – Risk Management

It is pleasing to note that the Parish Council has formally adopted an Emergency Plan using the template available from the CSW Resilience Team which has been developed to provide the general information and contact details for the majority of the external services.

It is important that the Parish Council maintains a separate list of vulnerable residents who could require special attention if there is an emergency. This list should be retained by the clerk and reviewed on a regular basis to ensure that it is update. As the clerk is not a resident of the Parish, the responsibility for its accuracy should be allocated to one of the Councillors. When compiling the list, it is preferable to advise the resident that the list is in place and that their name has been included.

The Risk Assessment has been extensively reviewed and enhanced to cover all of the risks that are relevant to the Parish Council. In the rapidly changing environment that we find ourselves in at the present time, this document should be frequently reviewed and updated. This is particularly important as in the unlikely event of an insurance claim the insurers would almost certainly request sight of this document.

The comprehensive insurance policy is reviewed each year and documented as having been examined and approved.

### Section 3 – Due Process

#### Standing Orders

A review of the standing orders was undertaken, and it is pleasing to note that policies have been recently reviewed.

In the ever-changing environment that we find ourselves it is important that the regular circulations from Warwickshire and West Midlands Association of Local Councils “WALC,” are reviewed and any new versions of existing policies, or suggested new policies, are reviewed and adopted as recommended.

Assertion 10 requires adoption of an IT policy which when adopted prevents misunderstandings when using IT equipment for authority business and this should be addressed as a matter of priority.

#### Councillors Code of Conduct

It is noted that the version of the Code of Conduct recommended by NALC and the Local Government Association has been adopted without change.

#### Agendas

A review noted that all agendas were properly issued, signed and dated for the Parish Council’s own meetings.

#### Minutes

## Internal Audit for Radway Parish Council

A review of the minutes showed no unusual items and that they are properly signed as adopted.

### Section 4 – Payroll & Employees

The Clerk operates payroll using HMRC Payroll and provides copies of the documentation with the Chair for each month. The PAYE and NIC payments due to HMRC were promptly paid and properly recorded in the accounts.

### Section 5 – Charities

Not applicable

### Section 6 – Burial Authorities

Not applicable

### Section 7 – Assertion 10, Parish Website and Councillor Email Accounts

The Parish Council has a website which not only covers the needs of the Parish Council but also includes information on the location and the various clubs and societies within the village. The Parish Council is to be commended for both the content and 'look and feel' of the website.

Assertion 10 notes that "it is best practice for authorities to use [.gov.uk](https://www.gov.uk) domain names and this helps maintain a consistent and professional image and ensures that all communications are easily identifiable as coming from the authority. It is acknowledged that in the use of an [org.uk](https://www.org.uk) domain the council meets the spirit of this but it should consider the use of a [gov.uk](https://www.gov.uk) domain when funds allow.

The accessibility requirements include the need for the website to be easy to navigate by all levels of understanding and capabilities and the website does in my opinion meet these requirements.

It is noted that for all files that are uploaded that relate to Parish Council business are in pdf format which is good practice. This considerably reduces the risk of files in other formats being downloaded and amended. In addition, files in formats other than pdf are much more difficult to view in browsers and this could lead to issues under the accessibility requirements.

### Conclusion

Thank you for inviting me to undertake the Internal Audit for Radway Parish Council.

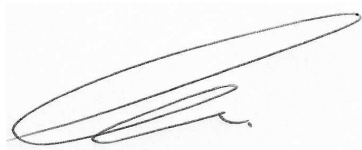
Whilst reviewing the processes, documentation, and finances it is very apparent that the affairs of the Parish Council are in very safe hands. The Clerk & Responsible Financial Officer has implemented a high standard of internal control and documentation and fully understands the governance and financial requirements associated with Parish Councils. She is to be commended for the way in which she supports the needs of the Parish Council.

Where I have made recommendations above it is for the Council to consider whether they are appropriate and should be implemented.

As in previous years the section relating to petty cash in the AGAR Return Part 3 item F has been duly marked as not covered. This does not imply anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of the Parish Council it means that there is no petty cash. A letter covering this item has been provided in accordance with the external audit requirements and copy is attached in Appendix 1

The Parish Council certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. A letter covering this item has been provided in accordance with the external audit requirements, Appendix 2.

This concludes the audit.



Trevor B Gill

# Internal Audit for Radway Parish Council

## Appendix 1

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TheThatches  
AvonDassett  
Southam  
Warwickshire  
CV72AT

Tel: 01295 690987  
Mobile: 07775 762927

e-mail: [trevorbmill@icloud.com](mailto:trevorbmill@icloud.com)

14<sup>th</sup> April 2026

The Parish Clerk & Responsible Financial Officer  
Radway Parish Council

For The Attention of Moore UK

Internal Audit of Radway Parish Council for the year 2025 - 2026

It will be noted that in the Annual Internal Audit Report 2025/26 page 3 for Radway Parish Council, the internal report item F has been marked by the internal auditor as "Not Covered."

In accordance with the instructions at the bottom of that page marked \*\*Note., this letter confirms that Radway Parish Council holds no petty cash.

If I can be of any further assistance, please do not hesitate to contact me.

Yours sincerely



Trevor B Gill

## Internal Audit for Radway Parish Council

Appendix 2

The Thatches  
Avon Dassett  
Southam  
Warwickshire  
CV72AT

Tel: 01295 690987

Mobile: 07775 762927

e-mail: [trevorbgill@icloud.com](mailto:trevorbgill@icloud.com)

14<sup>th</sup> April 2026

The Parish Clerk & Responsible Financial Officer  
Radway Parish Council

For The Attention of Moore & Co

Internal Audit of Radway Parish Council for the year 2025-2026

It will be noted that in the Annual Internal Audit Report 2025/26 page 3 for Radway Parish Council the Internal Report item K has been marked by the internal auditor as Not Covered.

Radway Parish Council certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt.

If I can be of any further assistance, please do not hesitate to contact me.

Yours sincerely



Trevor B Gill