



Graham Mundy
Parish Clerk
Grove Parish Council
Old Mill Hall, School Lane
Grove
Oxfordshire
OX12 7LB

14th February 2025

Dear Graham,

Interim Internal Audit

An audit was carried out by Kevin Rose on Friday 31 January 2025. This was the interim internal audit, part of the annual internal audit coverage of the Council. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Council's website.

The audit was undertaken using the standard IAC Audit Checklist, that we use for all Local Councils, which has 208 items. A total of 124 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. A balance of 84 items remain to be tested.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council for this financial year.

- Exemption from External Audit (Box K)*
- the Transparency Code (for Smaller Authorities) (Box L)*

Areas subject to audit were;

- the Accounting system and records (Box A)
- the Payment system (Box B)
- Risk and insurance (Box C)
- Budget and precept setting and monitoring (Box D)
- Income billing, collection and VAT (Box E)
- Petty cash (Box F)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- Trust Funds (Box O)

Of the 114 applicable items tested a Positive response was obtained in respect of 108 tests. There were 6 Negative responses identified and 9 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

Summary of tests undertaken during this audit

Positive response	108
Negative response	6
Not Applicable to your Council	10
Total tests carried out	124

I am pleased to advise that no 'Non-Compliances' were identified at this stage that would give rise to a negative response on the statutory Annual Internal Audit Report.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director