



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

17th February 2026

Dear Graham,

### **Interim Internal Audit Report**

An audit was carried out by Kevin Rose on Friday 30 January 2026. 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 205 items. A total of 120 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. A balance of 85 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)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)

Of the 111 applicable items tested a Positive response was obtained in respect of 104 tests. There were 7 Negative responses identified and 13 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

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**Summary of tests undertaken during this audit**

Positive response	104
Negative response	7
Not Applicable to your Council	9
Total tests carried out	<b><u>120</u></b>

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