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Dee Corney
Culham Parish Council

15 April 2026

Dear Dee

Culham Parish Council - Internal Audit Report 2025/2026

Please find attached, the Internal Audit report for Culham Parish Council for 2025/2026.

This internal audit report is based upon the JPAG (Joint Panel on Accountability and Governance) Governance and Accountability for Smaller Authorities in England 2025 publication.

The scope of this Internal Audit is focused on assessing the effectiveness of the Council's internal controls and was outlined in the original Letter of Engagement. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined 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.

Please note, the internal audit is not a detailed inspection of all records and transactions of the Council in order to detect error or 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 a day-to-day function of the staff and Councillors.

The attached recommendations are to help the Council improve its processes and in no way detract from the good work it, and the Clerk, complete on a daily basis.

This report should be submitted to the next meeting of the Parish Council to inform Councillors of the Internal Audit work carried out and agree how and when, the recommendations will be actioned.

I hope that this report is of help to the Parish Council. If you would like any further assistance or clarification, please do not hesitate to contact me.

Theresa Goss

Theresa Goss, Internal Auditor
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