

Eugenia Skelly
1 Keene Close, Sandford on Thames, OX4 4XB

INTERNAL AUDIT REPORT
Year ending March 2026

I have reviewed all documents available on the Over Norton parish council website, as well as the bank statements, financial records and purchase invoices supplied to me by the clerk.

Overall the records kept, as well as the website information, agenda, minutes and policies are of good quality. Access to the public through the website is easy.

Here are the issues that need to be reviewed/addressed.

1. Website & Assertion 10

This was mentioned in last year's report. The council does have a website which it owns and controls, although the suffix .co.uk gives the impression of a corporate entity rather than that of local government which it belongs to. Ideally the council should look for a website with a suffix .gov.uk. as the optimum solution. Similarly the point of contact by e-mail for the clerk and councillors should also carry the same suffix, implying the public role of these persons and their positions as well as indicating ownership and control of the data.

2. Training

It would be good for both the clerk and the councillors to undertake regular training as well as refresher courses where appropriate. A budget for this already exists and access to relevant training through OALC is easy and at a modest cost, as the council has a subscription to this.

As part of the annual appraisal of the clerk as your employee you need to consider appropriate training in order for the clerk to maintain and keep her skills up to date.

3. Policies and Procedures

Although these are generally in order, there has to be a method of regular review and amendment where necessary as well as adopting policies that the council needs to operate under as an employer such as: appraisal, performance, grievance and disciplinary policies.

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4. Budgeting & Reserves

Generally the budgeting process is clear, effective and commensurate with the needs of the parish. A more transparent way would be for the council to have reports quarterly of the actual expenditure V budget. In this way there is an understanding of what the expenditure and committed funds are at any point but also gives the opportunity to the councillors to put forward operational requirements that can then be graded as to importance and nature. This in turn can inform the setting of the next precept request.

Following on from my report last year, there has been an effort to create some earmarked reserves that can be helpful when the opportunity arises to improve the surroundings and wellbeing of the parish.

Through the minutes, it is evident that there is a significant level of uncertainty about the expenditure required for the maintenance of the village hall. This is an opaque situation and accumulating funds for it, is only one way of approaching a big problem that needs to be resolved. One method to ascertain the risk in a more realistic manner is to organize and pay for a specialist report by a surveyor.

Eugenia Skelly
11 June 2026