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LIGHTATOUCH

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12 April 2026

The County Officer

Oxfordshire Association of Local Councils

Town Hall

Market Place

Wallingford

Oxfordshire

OX10 0EG

Dear Lucy

Oxfordshire Association of Local Councils
Internal Audit of Financial Statements and Accounts 2025-2026

To satisfy the requirements of paragraph 26 of the Constitution of the Oxfordshire Association of Local Council I have recently completed the Internal Audit of the Financial Statements and End of Year Accounts of Association for 2025-2026.

My examination of records and transactions included:

- to agree the balances brought forward from 2024-2025 and confirm opening and closing balances from bank statement details.
- to test check and agree a sample of the transactions recorded for Subscriptions.
- to agree and test check a sample of invoices raised for training courses.
- to agree and test check a sample of sales and purchase invoice information.
- to agree and test check VAT reimbursement submission to HMRC.
- To check and agree totals for Employee Costs
- To check the minutes of the Executive Committee meetings during the financial year 2025-2026
- the confirm and agree the totals recorded on the balance sheet and the financial statements to 31 March 2026.

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April 16, 2026

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The Finance Officer has also provided access to the back-up information recorded in Quick Books for the period April 2025 to March 2026 plus End of Year details from QuickBooks view access to support the financial management position of the Association.

This review was carried out remotely, but consultations have continued with the Finance Officer by telephone conference call to conclude the audit review.

Audit Opinion

From my examination of the records and detailed information received I am pleased to report that:

“I am of the opinion that the accounts represent a “true and fair view” from the records provided”.

Yours sincerely,
Tim Light FMAAT, AATQB
Internal Auditor