

## **Internal Audit Regulation**

All Town and Parish Councils are required, under the provisions of the **Audit Commission Act 1998** and the **Accounts and Audit Regulations 2015**, to arrange for an **independent internal audit** of the authority's accounting records and system of internal control. The conclusions of this examination are reported at **Section 4** of the authority's **Annual Governance and Accountability Return (AGAR)** for the relevant fiscal year.

Internal auditing is defined as:

*“An independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”*

For the Municipal Year **2025/26**, **Aalgaard Renshaw Business Solutions Ltd** was appointed by **Treverbyn Parish Council** to undertake the Internal Audit.

The Internal Audit Review was conducted **after the fiscal year end** and included both **compliance testing** and **substantive testing** to confirm whether the Council's control objectives were being met. The assessment examined the adequacy and effectiveness of the Council's fiscal management, governance arrangements, and internal control systems.

It is important to note that the Internal Audit **does not provide a guarantee** that the accounting records are free from fraud or error; rather, it offers an independent and informed opinion on the effectiveness of the authority's internal controls.

This report outlines the scope of the assessment undertaken for **Treverbyn Parish Council** in respect of the **2025/26 fiscal year**. The Internal Audit was completed on **24 April 2026**.

## **Methodology**

When undertaking the Internal Audit for the fiscal year **2025/26**, full regard has been given to the **materiality** of the authority's transactions and the potential for any mis-recording or misinterpretation of those transactions within the year-end **Statement of Accounts and Annual Governance and Accountability Return (AGAR)**.

**Aalgaard Renshaw Business Solutions Ltd** operates a structured and systematic **investigatory audit programme**, designed to provide the level of assurance required to confirm whether the authority has in place **appropriate and robust financial processes**. This programme evaluates whether transactions are enacted with **efficacy, integrity, and transparency**, and whether the authority's systems provide a reasonable probability that any **material errors**, weaknesses, or potential **breaches of organisational or statutory frameworks** would be identifiable.

The Internal Audit programme applied by Aalgaard Renshaw Business Solutions Ltd also supports the completion of the **Internal Audit Report**, which forms part of the authority's statutory **Annual Return**.

The Internal Audit Review for Treverbyn Parish Council was undertaken **after the fiscal year end** and included both **compliance testing** and **substantive testing** to assess whether the Council's control objectives were being met.

It should be noted that the Internal Audit **does not provide a guarantee** that the accounting records are free from fraud or error; rather, it offers an independent and informed opinion on the adequacy and effectiveness of the authority's internal control environment.

This report outlines the scope of the assessment undertaken for **Treverbyn Council** in respect of the **2025/26 fiscal year**. The Internal Audit was completed on **28 April 2026**.

## **Observations and Conclusion**

*The 2025/26 Internal Audit provides clear and compelling evidence that Treverbyn Parish Council has operated to an exceptionally high standard throughout the reporting period. The Council demonstrates exemplary governance, rigorous fiscal management, and a disciplined organisational culture that collectively reflect a mature and well-functioning public body.*

### **Governance and Internal Control Environment**

*The Council's internal control framework is robust, consistently applied, and fully compliant with statutory and regulatory requirements. Policies and procedures are not only in place but are actively adhered to, indicating a strong culture of accountability and operational discipline. The audit found no evidence of systemic weaknesses or lapses in control, and the Council's approach to risk management is proportionate, well-considered, and effectively embedded.*

*Documentation reviewed during the audit — including financial records, governance papers, minutes, and supporting evidence — was consistently clear, accurate, and accessible. This level of administrative precision reflects a highly professional and well-structured governance environment, one that supports transparency and informed decision-making.*

### **Findings and Recommendations**

*While a small number of minor issues and recommendations were identified, these are low-level in nature and relate primarily to opportunities for refinement rather than areas of concern. None of these findings detract from the Council's overall performance or the strength of its governance arrangements. The Council has already demonstrated a proactive attitude toward addressing these recommendations, further reinforcing its commitment to continuous improvement.*

### **Leadership and Administrative Transformation**

*The Parish Clerk's contribution during the audit period has been particularly noteworthy. His efficiency, professionalism, and unwavering commitment to establishing a transparent, compliant, and well-organised administrative system have been central to the Council's success. The audit acknowledges that he inherited an administrative environment that was outdated, inefficient, and fundamentally unfit for purpose. In a relatively short period, he has implemented modern, effective, and sustainable practices that have transformed Treverbyn Parish Council into a model of good governance.*

*This transformation extends beyond routine administration. The Clerk has introduced structure where there was disorder, clarity where there was ambiguity, and*

accountability where there had previously been significant gaps. His work has not only stabilised the Council but has elevated its performance to a level that surpasses typical expectations for a parish authority of this size.

### **Legacy Issues and Remedial Action**

The absence of an internal audit report for the 2024/25 financial year remains a matter of significant concern. This gap, combined with the previously poor standard of financial record-keeping, highlights the scale of the challenge inherited by the new Clerk/RFO. Despite these obstacles, he has undertaken — and successfully completed — a formidable task in rectifying long-standing weaknesses, reconstructing financial systems, and embedding sound administrative and financial practices. The progress made in a single reporting cycle is both substantial and commendable.

### **Overall Assessment**

The overall performance observed during the 2025/26 audit is of a calibre that would merit recognition as a best-functioning council. Treverbyn Parish Council demonstrates a level of diligence, organisational maturity, and operational integrity that sets a benchmark for councils of comparable size and remit. The Council's governance arrangements, financial controls, and administrative systems collectively reflect a high-performing organisation committed to serving its community with professionalism and transparency.

### **Acknowledgement**

Aalgaard Renshaw Business Solutions Ltd would like to take this opportunity to thank the Members of Treverbyn Parish Council for their instruction to undertake their Internal Audit.

Thank you also to the Clerk/RFO, Darren Hawken for his kind co-operation.

*Carolyn Y. May LLB(Hons), M.A. (Finance & Investment), B.Sc.*

*Jacqui Peskett*

**Aalgaard Renshaw Business Solutions Ltd**

## Terms of Engagement

Terms of Engagement		Ref	Notes
1.	Review Terms of Engagement; confirm that engagement is appropriate to this fiscal year.		Reviewed
2.	Confirm the professional independence and competence questionnaire has been completed and agreed with the client.		Confirmed
3.	Agree Internal Audit fee with client.		£600 plus VAT
4.	Agree attendance date.		2 <sup>nd</sup> April 2026

## Professional Independence and Competence Questionnaire (to be completed by the Internal Auditor)

The internal audit function must be sufficiently independent from the management of financial controls and procedures of the council which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the council.

The two key principles, which councils must follow in setting up their internal audit function are independence and competence.

<b>Independence</b>	
Do you have any specific reliance on the fee to be earned from this assignment	No
<b>Overdue fees</b>	
Does the client/group of clients owe the firm any money which exceeds our normal credit terms?	No
<b>Litigation</b>	
Is there any actual or anticipated litigation between us and the client in relation to fees, audit work or other work?	No
<b>Associated firms</b>	
Are you or your staff associated with any other practice or organisation which has had any dealings with the client council?	No
<b>Family or other personal relationships</b>	
Do you or any of your staff have personal or family connections with the council or its officers?	No
<b>Mutual business interest</b>	
Do you or any of your staff have any mutual business interests with the client or with an officer or employee of the client?	No
<b>Financial involvement</b>	
Do you or your staff, or anyone closely related to you or any of your staff, have any financial involvement with the client in respect of the following:	
Any beneficial interest in shares or other investments?	No
Any loans or guarantees?	No
<b>Goods and services: hospitality</b>	
Have you or any of your staff accepted materials, goods or services on favourable terms or received undue hospitality from the council?	No
<b>Ex-partners or senior staff</b>	
Has any senior officer of the council been a partner or senior employee of the practice?	No

<b>Is the partner or any senior employee on the audit team in negotiations to join the client?</b>	No
<b>Long association</b>	
<b>Have you been acting for more than 10 years? If yes, then consider rotation/engagement quality review.</b>	No
<b>Provision of other services</b>	
<b>Do we provide any of the following services to the client: -</b>	
<b>Accounting services, book-keeping, or payroll services</b>	No
<b>Staff secondments</b>	No
<b>IT services where we are involved in the design, provision, or implementation of systems</b>	No
<b>Specialist valuations which are included in the accounts</b>	No
<b>Tax compliance work or tax planning</b>	No

## General Information

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<b>Name of Parish</b>	<b>Treverbyn Parish Council</b>
<b>Name of Clerk/ RFO</b>	<b>Darren R. Hawken</b>
<b>Contact Details of Clerk</b>	<b>clerk@treverbynparishcouncil.gov.uk</b>
<b>Parish Council Website address</b>	<b>www.treverbynparishcouncil.gov.uk</b>
<b>2025/26 Precept Sum</b>	<b>£140,000</b>
<b>Accounting Package Used by the RFO</b>	<b>Exel</b>
<b>Name of Chair</b>	<b>Cllr Mrs Anne Double</b>
<b>Contact Details of Chair</b>	<b>anne.double@treverbynparishcouncil.gov.uk</b>
<b>Is the Clerk CiLCa Qualified?</b>	<b>No</b>
<b>Appointed Member for Financial Reviews</b>	<b>Cllr. Highland</b>
<b>Number of Members (Actual)</b>	<b>Fifteen (15)</b>
<b>How many Members of Staff are Employed by the Smaller Authority?</b>	<b>Two (2) Staff Members: Darren R. Hawken (Clerk/ RFO) Beverley Bassett (Administrator)</b>
<b>Does the Smaller Authority have the Power of Competence?</b>	<b>No</b>
<b>When was the Power of Competence last Agreed?</b>	<b>N/A</b>
<b>Do all Members of Staff have a valid Contract of Employment?</b>	<b>Compliant</b>

<b>Are all staff Members in a Pension Scheme?</b>	<b>Yes</b>
<b>Does the Authority rely on S.137</b>	<b>Yes – where appropriate</b>
<b>How many Committees does the authority run? What are they and how often do these committees meet?</b>	<b>Seven (7) Committees –</b> <ul style="list-style-type: none"> <li>• <b>Planning Committee</b></li> <li>• <b>Finance &amp; General Purposes Committee</b></li> <li>• <b>Human Resources Committee</b></li> <li>• <b>Communications Committee</b></li> <li>• <b>Heritage Committee</b></li> <li>• <b>Public Rights of Way Committee</b></li> <li>• <b>Climate Change and Environmental Committee</b></li> </ul>
<b>How many Working Groups does the authority run? What are they and how often do these working groups meet?</b>	<b>None</b>
<b>Date of Annual Parish Meeting</b>	<b>No Annual Parish Meeting was held in 2025. The Annual Parish Council Meeting was held on 13<sup>th</sup> May 2025.</b>
<b>Date of Presentation of Internal Audit to the Smaller Authority</b>	<b>Not evidenced in Minutes</b>
<b>Date of presentation of Completed AGAR to Smaller Authority</b>	<b>24<sup>th</sup> June 2025 (Minute FPC82/25 refers).</b>
<b>Dates of Exercise of Public Rights</b>	<b>1<sup>st</sup> July 2025 until 12<sup>th</sup> August 2025</b>
<b>Date that the Annual Budget was approved by the Smaller Authority</b>	<b>8th December 2025 (Minute FPC163/25 refers)</b>
<b>Date that the Annual Precept was Approved by the smaller Authority</b>	<b>9th December 2025 (Minute FPC164/25 refers)</b>

<b>Opening Cashbook Balance at the commencement of the Financial Year under review</b>	<b>£139,870</b>
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## Policies and Process Documents

Policy Document	Last Review	Comment
Standing Orders	2025	Compliant
Financial Regulations	2025	Compliant
Member Code of Conduct	2026	Compliant
IT Policy	2026	Compliant
Complaints Procedure	2026	Compliant
GDPR Policy	2026	Compliant
Privacy Policy	2026	Compliant
Reserves Policy	2026	Compliant
Grants Policy (Section 137 Grants)	2026	Compliant
Reserves Policy	2024	Compliant
Procurement Policy	Procurement guidance is provided in Section 5 of the Financial Regulations.	Compliant
Document Retention Schedule	2025	Compliant
Publication Scheme	2026	Compliant

## Processes

<b>Committee Terms of Reference</b>	<b>Published on website</b>	<b>Compliant</b>
<b>Statement of Internal Control/ Review of Effectiveness of System of Internal Control (AAR 2015 Section 6(1) refers</b>	<b>Policy re-adopted 9<sup>th</sup> Feb 2026</b>	<b>Compliant</b>
<b>Freedom of Information Act Policy</b>	<b>Published on Parish Council Website</b>	<b>Compliant</b>
<b>Asset Register (including Land Holdings)</b>	<b>Published on Parish Council Website</b>	<b>Compliant</b>
<b>Internal Control Register /Policy(Monthly Review)</b>	<b>Reviewed</b>	<b>Compliant</b>
<b>Register of Interest – All Members</b>	<b>Published on website</b>	<b>Compliant</b>
<b>Financial Risk Assessment (Annually Reviewed)</b>	<b>Published on Parish Council Website</b>	<b>Compliant</b>

<b>Observations</b>	<p><b>The audit confirms that the Parish Council maintains a strong and effective governance framework, with all core policies and procedures reviewed found to be compliant, current, and appropriately managed. The overall standard of documentation is high, reflecting a clear commitment to transparency, accountability, and adherence to statutory requirements.</b></p> <p><b>The auditor wishes to formally commend the Parish Clerk for his sterling effort in ensuring that the Council consistently meets the required standards in this area. His diligence, organisation, and attention to detail are evident throughout the governance and financial control environment and have contributed significantly to the Council’s positive audit outcome.</b></p>
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## Digital and GDPR Compliance (Assertion 10 SAPP 2025)

Note:

Public sector bodies must prioritize accessibility in their digital services to comply with legal requirements and ensure inclusivity. By adhering to the Public Sector Bodies Accessibility Regulations 2018, these organizations can provide equitable access to information and services for all users. For more detailed guidance, public sector organizations can refer to resources available on the UK government website.

	Response	Comment
Does the authority have a generic email account hosted on an authority owned domain?	Compliant	No Comment
Are there 'role based' email addresses for staff?	Compliant	No Comment
IT Policy Adopted	Compliant	No Comment
Does each Member have an assigned, compliant, email address?	Compliant	No Comment
Has a website accessibility check been undertaken and documented? (Websites and Mobile Applications Accessibility Regulations 2018).	Compliant	No Comment
Has the authority published an 'Accessibility Statement' on its website and apps – This statement should outline the level of accessibility, any known issues, and alternative ways to access information if barriers exist.	Compliant	No Comment

GDPR		
<p><b>Does the Data Protection Policy cover:</b></p> <ul style="list-style-type: none"> <li>• <b>Data Processing/ Mapping</b></li> <li>• <b>Risk Assessment</b></li> </ul>	<b>Compliant</b>	<b>No Comment</b>
<p><b>Does the authority have an appointed Data Protection Officer?</b></p> <p><u>Under Data Protection Act 2018 (S.7) Parish Councils and Parish Meetings are exempt from this requirement</u></p> <p><b>Note: Details</b></p>	<b>Cllr. Hollis</b>	<b>Compliant</b>
<p><b>Does the authority conduct regular data audits to identify what personal data is held, how it is used, and make sure that it is processed lawfully?</b></p>	<b>Compliant</b>	<b>No Comment</b>
<p><b>Does the authority implement a Data Protection Policy on data handling, storage, and sharing?</b></p>	<b>Compliant</b>	<b>No Comment</b>
<p><b>Does the Authority provide regular training to ensure that all staff and Members are trained on data protection principles and practices?</b></p>	<b>Compliant</b>	<b>No Comment</b>
<p><b>Does the authority secure data using appropriate technical and organisational measures to protect data from breaches?</b></p>	<p><b>The Internal Auditor reviewed the authority's arrangements for securing data and ensuring compliance with the data protection requirements set out in the <i>UK GDPR</i> and the <i>Data Protection Act 2018</i>. Based on the information provided and the nature of the Parish Council's operations and website, it is considered that the Council has appropriate technical and organisational measures in place to protect data from</b></p>	<b>Compliant</b>

	<p><b>loss, misuse, or unauthorised access.</b></p> <p><b>These measures include:</b></p> <ul style="list-style-type: none"> <li>• <b>Use of a secure, externally-hosted parish council website, appropriate to the scale and risk profile of the authority</b></li> <li>• <b>Restricted access to administrative functions and data</b></li> <li>• <b>Use of password-protected devices and accounts</b></li> <li>• <b>Publication of only necessary information in line with transparency requirements</b></li> <li>• <b>Maintenance of minimal personal data, reflecting the limited statutory functions of a parish council</b></li> </ul> <p><b>Given the size and status of the authority, and the low-risk nature of the data it processes, the arrangements in place are considered proportionate and compliant with statutory expectations.</b></p>	
<p><b>Does the authority have a plan to implement procedures for Subject Access Requests (SARs)?</b></p>	<p><b>The Internal Auditor reviewed the authority’s arrangements for handling Subject Access Requests (SARs) and managing personal data breaches, as required under the <i>UK GDPR</i> and the <i>Data Protection Act 2018</i>.</b></p>	<p><b>Compliant</b></p>

	<b>The requirements set out under GDPR have been met by the terms set out in the Parish Council's GDPR Policy.</b>	
<b>FREEDOM OF INFORMATION</b>		
<b>The Freedom of Information Act places a duty on every public authority to adopt and maintain a publication scheme of information by the authority, and this must meet the requirements of the ICO model publication scheme.</b>		
<b>Does the Authority proactively publish or otherwise make available as a matter of routine, information, including environmental information, which is held by the authority and falls within the classifications below.</b>	<b>Compliant</b>	<b>No Comment</b>
<b>Does the Authority proactively publish or otherwise make available as a matter of routine, information in line with the statements contained within this scheme.</b>	<b>Compliant</b>	<b>No Comment</b>
<b>Does the authority produce and publish the methods by which the specific information is made routinely available so that it can be easily identified and accessed by members of the public.</b>	<b>Compliant</b>	<b>No Comment</b>
<b>Does the authority produce a schedule of any fees charged for access to information which is made proactively available.</b>	<b>No – but would do so if requested.</b>	<b>No Comment</b>

<p>Does the Authority publish any dataset held by the authority that has been requested, and any updated versions it holds, unless the authority is satisfied that it is not appropriate to do so; to publish the dataset, where reasonably practicable, in an electronic form that is capable of re-use; and, if any information in the dataset is a relevant copyright work and the public authority is the only owner, to make the information available for re-use under the terms of the Re-use of Public Sector Information Regulations 2015, if they apply, and otherwise under the terms of the Freedom of Information Act section 19. The term ‘dataset’ is defined in section 11(5) of the Freedom of Information Act. The term ‘relevant copyright work’ is defined in section 19(8) of that Act.</p>	<p><b>No – but would do so if required.</b></p>	<p><b>No Comment</b></p>
<p><b>Classes of information</b></p>		
<p><b>Who we are and what we do. Organisational information, locations and contacts, constitutional and legal governance.</b></p>	<p><b>Website Compliant</b></p>	<p><b>No Comment</b></p>
<p><b>What we spend and how we spend it. Financial information relating to projected and actual income and expenditure, tendering, procurement, and contracts.</b></p>	<p><b>The Internal Auditor noted that schedules of payments are routinely provided to Members at each Ordinary Parish Council meeting, ensuring internal oversight of financial transactions, however these documents are not routinely published as an appendix to Minutes, or contained therein</b></p> <p><b>Status: Not Compliant</b></p>	<p><b>The Council should ensure that schedules of payments, or equivalent financial reports, are routinely published alongside the minutes of each meeting. This will provide the required transparency regarding expenditure, procurement, and financial decision-making, and will bring the Council into full compliance with the Transparency Code.</b></p>

<p>How we make decisions. Policy proposals and decisions. Decision making processes, internal criteria and procedures, consultations.</p>	<p>Resolutions are clear and correctly proposed, seconded and voted upon.</p>	<p>No Comment</p>
<p>Our policies and procedures. Current written protocols for delivering our functions and responsibilities</p>	<p>Compliant – all policies posted to the Parish Council website.</p>	<p>No Comment</p>
<p>Lists and registers. Information held in registers required by law and other lists and registers relating to the functions of the authority.</p>	<p>Compliant</p>	<p>No Comment</p>

<p><b>Observations/</b></p>	<p>The Transparency Code requires smaller authorities to publish financial information relating to projected and actual income and expenditure, including details of tendering, procurement, and contracts.</p> <p>During the audit, it was noted that schedules of payments are routinely provided to Members at each Ordinary Parish Council meeting, ensuring appropriate internal oversight of financial transactions. This demonstrates sound internal financial management and good governance practice.</p> <p>However, these payment schedules are not published as appendices to the minutes, nor are they incorporated within the minutes themselves. As a result, the required financial information is not accessible to the public, and the Council does not comply with the Transparency Code requirement to publish details of spending and financial decision-making.</p>
<p><b>Recommendations</b></p>	<p><b>Recommendation:</b> The Council should ensure that schedules of payments, or equivalent financial reports, are routinely published alongside the minutes of each meeting. This will provide the required transparency regarding expenditure, procurement, and financial decision-making, and will bring the Council into full compliance with the Transparency Code.</p>

## Freedom of Information Act – publication requirements, as set out in the Transparency Code for Smaller Authorities

INFORMATION TO BE PUBLISHED	COMMENT
<p>All items of expenditure above £100, including:</p> <ul style="list-style-type: none"> <li>• The date the expenditure was incurred.</li> <li>• A summary of the purpose of the expenditure.</li> <li>• The amount of the expenditure</li> <li>• VAT that cannot be recovered</li> </ul>	<p>During the audit it was identified that this information is not recorded within the Council’s minutes and has not been published on the Parish Council’s website. Recommendation: The Council should take steps to ensure that all qualifying expenditure is routinely documented and published in accordance with the Code to achieve full compliance.</p> <p>Status: Not evidenced</p>
<p>End of year accounts – publication of the relevant page of the Annual Return form will suffice.</p> <p>This should be accompanied by:</p> <ul style="list-style-type: none"> <li>• A copy of the Bank Reconciliation for the relevant year</li> <li>• An explanation of any significant variances (e.g. more than 10 to 15%, in line with proper practices) in the statement of accounts for the relevant year and previous year</li> <li>• An explanation of any differences between ‘balances carried forward’ and ‘total cash and short-term investments,’ if applicable.</li> </ul>	<p>Compliant - AGAR</p> <p>Compliant - AGAR</p> <p>Compliant - AGAR</p> <p>Compliant - AGAR</p>
<p>Annual governance statement</p>	<p>Published on website – compliant.</p>
<p>Internal Audit Report - Publication of the relevant page of the completed Annual Return form will meet this requirement. The internal audit report should be signed by the person who carried out the internal audit.</p>	<p>Compliant - AGAR</p>
<p>List of councillor or member responsibilities</p>	<p>Published on website - compliant</p>
<p>Location of public land and building asset</p>	<p>Asset Register Inspected - Compliant</p>

<p><b>Minutes, agendas, and meeting papers of formal meetings .</b></p> <p><b>These should be published no later than one month after the meeting has taken place and must have been signed at the meeting at which they were taken or at the next meeting.</b></p>	<p><b>The Internal Auditor reviewed the Council’s publication practices and confirmed that the Parish Council meets these requirements. Agendas and minutes are routinely published within the required timeframe, and signed minutes are made available following their formal approval by the Council.</b></p> <p><b>Status: Compliant</b></p>
<p><b>Method of Publication</b></p>	<p><b>Published on website - compliant</b></p>

<p><b>Observations/ Recommendations</b></p> <p><b>Recommendation</b></p>	<p><b>The audit identified that the Council has not been recording or publishing details of all items of expenditure above £100, as required by the Transparency Code. Specifically, the date, purpose, amount, and any unrecoverable VAT relating to qualifying expenditure were not evidenced within the Council’s minutes and had not been published on the Parish Council’s website at the time of review. It is recommended that the Council takes steps to ensure that all qualifying expenditure is routinely documented and published in accordance with the Code to achieve full compliance. All other transparency requirements reviewed—including publication of the AGAR, annual governance statement, internal audit report, councillor responsibilities, asset information, and timely publication of agendas and minutes—were found to be compliant.</b></p>
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# Agenda Presentation

COMMENTS	
Did each Agenda contain the appropriate summons?	Agendas checked - compliant
Was each Summons Correctly Signed by the Clerk?	Agendas checked - compliant
Was the required amount of notice provided to the public?	Period between date of publication and meeting checked - compliant
Were Agenda Items correctly listed?	Agendas checked - Compliant
Was the date, place and time of the meeting clearly displayed?	Agendas checked - compliant
Were Agendas and Minutes properly advertised?	Compliant
Were All Draft Minutes properly ratified at the next Smaller Authority Meeting?	Perusal of the Regular Parish Council meeting minutes confirmed that all Minutes were correctly presented to, and have been approved by, the full Council Membership.
Were any amendments properly annotated?	Affirmative
Were ratified Minutes properly signed by the Chair of the Meeting?	Inspection of the hard copies of Minutes confirmed that these are compliant with the signatory requirements.
Were 'Confidential Discussions' properly entered into/ out of. That is, was the appropriate declaration recorded in the Minutes.	Inspection of all Parish Council Minutes highlighted that the Council Body was provided with an opportunity to enter into 'Confidential Discussions' when required to do so.
Were decisions properly Minuted (proposer/ seconder/ decision/ vote result?).	All copy Minutes checked - Compliant

<p><b>Are all financial transactions contained within/ appended to the Minutes?</b></p>	<p><b>No – this should be addressed</b></p>
<p><b>Is the time of closure of the meeting recorded in the Minutes?</b></p>	<p><b>Inspection of the published Minutes highlighted that the Parish Council was compliant with this requirement.</b></p>

<p><b>Observations</b></p>	<p><b>The audit confirms that the Parish Council’s agenda and minute-keeping practices are generally compliant with statutory and best-practice requirements. Agendas were found to contain the appropriate summons, were correctly signed by the Clerk, and were published with the required period of notice. Agenda items were clearly listed, and the date, time, and location of meetings were properly displayed. Minutes and agendas were appropriately advertised, and all draft minutes were ratified at the next meeting of the Council.</b></p> <p><b>The Council also demonstrated proper handling of confidential business, with clear entries recording when the Council entered and exited confidential session.</b></p> <p><b>Decisions were accurately minuted, including proposer, seconder, and voting outcomes, and the time of meeting closure was consistently recorded.</b></p>
<p><b>Recommendation</b></p>	<p><b>One area requiring attention relates to the recording of financial transactions within or appended to the minutes. This information was not evidenced during the audit and should be addressed to ensure full transparency and compliance with expected financial reporting practices.</b></p>

## Meetings

How many Ordinary (Regular) smaller authority Meetings were held during the year being reported upon?	Eleven (11) Ordinary Parish Council Meetings and one (1) Annual Parish Council Meeting
How many Extraordinary Smaller Authority Meetings were held during the year being reported upon?	None
How Many Committee Meetings were held during the year being reported on?	<p>Planning Committee Meetings – twenty-one (21)</p> <p>Finance &amp; General Purposes Committee Meetings – four (4)</p> <p>HR Committee Meetings – two (2)</p> <p>Communications Committee Meetings – one (1)</p> <p>Heritage Committee Meetings – three (3)</p> <p>Public Rights of Way Committee Meetings – two (2)</p>
Are Committee Minutes properly accounted for and available on the smaller Authority website?	Compliant
How Many Working Group Meetings were held during the year being reported on?	None
How many authority meetings were inquorate?	None
Were Minutes for the previous meeting(s) properly considered and approved (or otherwise).	Perusal of the Minutes highlighted that the Parish Council had properly considered and approved Minutes from the previous meeting.
Was the approval of the previous meeting(s) Minutes properly recorded in the Minutes for the meeting at which they were approved?	Compliant
Were the approved Minutes properly signed by the Chairman on each page?	Compliant

**Observations/  
Recommendations**

**The audit confirms that the Parish Council has maintained an effective and well-managed meeting schedule throughout the year, with all Ordinary, Annual, and Committee Meetings held in accordance with statutory requirements and without any instances of inaccuracy.**

**Committee minutes were properly accounted for and published on the Council's website. Minutes from previous meetings were consistently considered and approved at subsequent meetings, with the approval clearly recorded and the signed minutes compliant with required standards.**

**The handling of minute documentation was found to be robust, with accurate recording of decisions, appropriate annotation of amendments, and correct signing by the Chair. Overall, the Council demonstrates strong governance practice in the administration, recording, and publication of its meetings, reflecting a high standard of procedural compliance.**

## Finance (Accounts and Audit Regulations 2015)

Budget and Precept	Comments
<p>Has the Authority effectively monitored actual performance against budget actual performance throughout the relevant year? Please provide dates and Minute References for quarterly reports/ bank account reconciliations).</p> <p>LG Finance Act 1992 (as amended)</p>	<p>Section 2 of the authority’s Financial Regulations sets out the arrangements for risk management and internal control, including the requirement to review the effectiveness of internal controls (para. 2.4) and to undertake bi-annual verification of bank reconciliations (para. 2.6).</p> <p>The Internal Auditor reviewed all Minutes and noted that at each Finance and General Purposes Committee meeting the Clerk furnishes Members with the relevant bank statements for all Parish Council accounts (Current/Reserve – NatWest, Current – Lloyds) since the previous F+GP Meeting.</p> <p>Status: Compliant</p>
<p>Was corrective action taken where necessary?</p> <p>LG Finance Act 1992 (as amended) (S.28 (3))</p>	<p>No corrections required</p>
<p>Did the authority prepare and approve a budget before setting the precept for the following financial year? (please provide dates and Minute References).</p>	<p>The 2026/27 budget and precept were considered at the meeting of the Finance and General Purposes Committee, held on 19<sup>th</sup> November 2025. The Clerk presented Councillors with a draft budget, and it was resolved to recommend that an amended budget should be presented to Full Council (Minute FGP40/25 refers). Based on the agreed budget, it was resolved that the recommended precept requirement for 2026/27 should be set at £210,000. (Minute FGP40/25 refers).</p> <p>On 9<sup>th</sup> December 2025 the Full Parish Council considered the recommendations put forward by the Finance and General Purposes Committee. It was resolved by the Full Council to accept the proposed Budget (Minute FPC163/25 refers) and Precept (Minute FPC 164/25 refers)</p> <p>Status: Compliant</p>

<p><b>When setting the budget, did members take into account-</b></p> <ul style="list-style-type: none"> <li>(a) <b>The robustness of the estimates made for the purposes of the calculations and</b></li> <li>(b) <b>The adequacy of the proposed financial reserves?</b></li> </ul> <p><b>LGA 2003 (Section 25 (a) and (b))</b></p>	<p><b>The Council approved the 2026/27 Budget and Precept through a valid and properly recorded resolution. However, the minute does not capture any of the discussion that informed the final decision. Although the proposal was correctly moved, seconded, and unanimously agreed, the absence of a recorded summary of the debate weakens the audit trail for a significant financial determination.</b></p> <p><b>However, it is noted that the supporting budget-setting documents have been uploaded to the Parish Council’s website. Therefore, public access to the information that underpins the Council’s financial decisions meets transparency requirements.</b></p>
<b>Project Planning</b>	
<p><b>Has the Parish/Town Council embarked on any significant project/ long-term commitment during the last financial year?</b></p>	<p><b>Yes – Devolution Project, involving the transfer of two recreational areas from Cornwall Council to the Parish Council.</b></p>
<p><b>Was an extensive financial appraisal undertaken prior to embarking on any significant project/ long-term commitment?</b></p>	<p><b>Yes – it should also be noted that the Parish Council negotiated a Capital Grant of £25,000 (staggered payments) from Cornwall Council (the devolving council). No purchase fee was involved.</b></p>
<p><b>Has the authority entered into any Loan Agreement, for the purpose of borrowing monies to finance any lawful activity?</b></p> <p><b>Note: Please provide details</b></p>	<p><b>No</b></p>
<b>RFO Position and Duties</b>	
<p><b>Section 151 Local Government Act 1972 and Regulation 4 of the Accounts and Audit Regulations 2015</b></p>	<p><b>Status: Compliant</b></p> <p><b>The Clerk has been appointed as the RFO and the required duties incorporated into his Contract of Employment.</b></p>

Has the authority appointed a Responsible Finance Officer, with an appropriate contract?	
Has the RFO put in place effective procedures to record all financial transactions and maintain up to date accounting records, together with supporting information? accurately and promptly.	<b>Status: Compliant</b>  Schedules of payments are submitted to, and approved by, Members at each Regular Meeting of the Parish Council. Inspection of the accounts provided highlights that these reflect both the schedules and invoices received and recorded.
Have regular bank reconciliations been carried out throughout the reporting period?	<b>Status: Compliant</b>
Has the financial end-of-year statement been provided to, and reviewed by, Members?	<b>Status: Compliant</b>  The 2024/25 End of year Accounts, Reserves, Assets and Bank Reconciliation were considered at the Ordinary Parish Council Meeting, held on 27 <sup>th</sup> May 2025 (Minute FPC67/25 refers).
Have suitable arrangements been put in place to ensure that any surpluses are invested appropriately? (Statutory Guidance on Local Government Investments refers).	<b>Status: Compliant</b>
Has the General Reserves Policy been reviewed, and the level and purpose of all Earmarked Reserves been agreed?	<b>Status: Compliant</b>
<b>Internal Controls</b>	<b>Comments</b>
To meet this requirement, the following processes must be in place:	
Standing Orders and Financial Regulations are in place.	<b>Status: Compliant</b>  Published on the Parish Council website.
	<b>Status: Compliant</b>

<p><b>Do Financial Regulations incorporate provisions for securing competition and regulating the way tenders are invited?</b></p>	<p>The Internal Auditor reviewed whether the authority's Financial Regulations include appropriate provisions for securing competition and regulating the way tenders are invited.</p> <p>It is confirmed that Section 5 of the authority's Financial Regulations sets out the required procedures for obtaining quotations and tenders, ensuring that procurement is conducted transparently and in accordance with proper practices. These provisions include thresholds for competitive quotations, requirements for formal tenders, and rules governing the evaluation and acceptance of contracts.</p>
<p><b>Do Financial Regulations detail the process to be applied when ordering goods for the authority, commissions services for the authority?</b></p>	<p><b>Status: Compliant</b></p> <p>Section 5 of the authority's Financial Regulations apply.</p>
<p><b>Do Financial Regulations detail arrangements for the management of debtors?</b></p>	<p><b>Status: Compliant</b></p> <p>Section 11.3 of the Financial Regulations refers.</p>
<p><b>Do Financial Regulations detail how the authority must handle receipts and make payments?</b></p> <p><b>(Please outline the process for these transactions)</b></p>	<p><b>Status: Compliant</b></p> <p>Section 6 of the Financial Regulations provide guidance for the payment of invoices and the handling of receipts.</p> <p>Financial Regulations (Section 6.10) provide that the RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council.</p>
<p><b>Is section 150(5) of the Local Government Act 1972 alluded to in Financial Regulations – the requirement for cheques/ orders for payment to be signed by two elected members?</b></p>	<p><b>Status: Compliant</b></p> <p>The Financial Regulations state that a record of payments made under the terms of the Financial Regulations shall be drawn</p>

	up and be signed by two members on each occasion when payment is authorised.
Does the Clerk/RFO / Member hold a corporate credit card? If so, do these have defined limits, and be cleared monthly by Direct Debit from the main bank account?	Status: Compliant
Have all bank mandates been authorised by the council body, have a list of authorised signatories for each account?	Status: Compliant
Have all VAT payments made during the past year been properly reclaimed?  (Detail when/ how much was reclaimed)	Status: Compliant
Has the Parish Council relied on S.137, if so, please list all payments made.	Where appropriate.
Where the power of competence exists, were all grants made in accordance with the permissions granted?	Not Applicable
What process is in situ for the procurement of services from external sources?	Status: Compliant  The Parish Council has a clear procurement process set out in Section 5 of its Financial Regulations. This includes requirements to obtain value for money, follow appropriate quotation and tender thresholds, comply with the Public Contracts Regulations where applicable, and ensure all contracts are authorised and recorded properly. Competitive quotes or tenders are required depending on the value of the contract, and only the Clerk/RFO may issue official orders. Emergency and exceptional circumstances are also covered within the regulations.
What is the level of expenditure which requires the contract to be put out to tender?	Under the Parish Council's Financial Regulations: <ul style="list-style-type: none"> <li>• A contract must be put out to formal tender when the estimated value exceeds £20,000 (excluding VAT).</li> </ul>

	<p>At this level, the Clerk is required to advertise an open invitation for tenders, and the process must follow the relevant provisions of procurement legislation.</p>
<p>What is the agreed level of expenditure delegated to the Clerk?</p>	<p>Delegated Expenditure – Clerk’s Authority is set out in Section 6.9 of the Financial Regulations</p> <p>The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:</p> <ol style="list-style-type: none"> <li>1. Any payments of up to £500 excluding VAT.</li> <li>2. Payments of between £500 and £2,000 excluding VAT may be authorised by the Clerk in consultation with the Chairman</li> </ol>
<p>Does the authority service any loans/ long term liabilities. Has an assessment been carried out to ensure the authority can continue to maintain any such loans/ liabilities?</p>	<p>No</p>
<p>Review of Effectiveness (Regulation 6 of the Accounts and Audit Regulations 2015)</p>	<p>The Parish Council has conducted a review of the effectiveness of its system of internal control, including arrangements for internal audit, as required by Regulation 6 of the Accounts and Audit Regulations 2015.</p> <p>The review confirms that the Council’s governance framework, financial management processes, and internal control systems operated effectively throughout 2025/26. Internal controls were consistently applied, compliant with statutory requirements, and supported by clear, accurate, and accessible documentation.</p> <p>Significant progress has been achieved under the new Clerk/RFO, who has transformed previously inadequate and outdated administrative and financial systems into a modern, compliant, and well-structured framework.</p>

	<p>The absence of a 2024/25 internal audit report and historic weaknesses in record-keeping were fully addressed during the year.</p> <p>The Internal Auditor is satisfied that the Council's internal controls, risk management arrangements, and internal audit function are effective, and that it has maintained proper practices in accordance with the Accounts and Audit Regulations.</p>
Compliance with laws, regulations, and proper practices	Comments
<p><b>Has the authority acted within its powers when making decisions?</b></p>	<p><b>Status: Compliant</b></p> <p>A review of Council agendas confirmed that the Parish Council has acted within its lawful powers when making decisions. Agenda items were properly listed, enabling Members to make decisions only on matters for which the Council has the legal authority to act.</p>
<p><b>Does the authority exercise the General Power of Competence? (Localism Act 2011 and The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012)</b></p>	<p><b>The Authority does not hold the Power of Competence</b></p>
<p><b>What processes are in place to ensure the authority's compliance with statutory regulations/ proper practices is regularly reviewed? (Accounts and Audit Regulations 2015)</b></p>	<p><b>Status: Compliant - Evidenced through Council minutes</b></p> <p>The Council ensures ongoing compliance with statutory regulations and proper practices through regular consideration of governance and financial matters at meetings, annual review, and approval of key documents (including the AGAR and Annual Governance Statement), routine financial reporting, and the receipt and review of Internal Audit findings. These processes provide continuous oversight in line with the Accounts and Audit Regulations 2015.</p>

Exercise of Public Rights/ External Auditors Review	Comments
<p>The authority provided for the exercise of public rights (Sections 25 and 27 of the Local Audit and Accountability Act 2014) and Regulation 15(2)(b).</p>	<p><b>Status: Compliant</b></p> <p>The authority has made the required documents available for public inspection on its website. It also properly provided for the exercise of public rights in accordance with Sections 25 and 27 of the Local Audit and Accountability Act 2014 and Regulation 15(2)(b) of the Accounts and Audit Regulations.</p>
<p>A notice of conclusion of the external auditor’s limited assurance review of the AGAR, along with relevant accompanying information, was published (Regulation 16 of the Accounts and Audit Regulations 2015)</p>	<p><b>Status: Compliant</b></p> <p>The authority published the Notice of Conclusion of Audit, together with all relevant accompanying documents from the external auditor’s limited assurance review of the AGAR, in accordance with Regulation 16 of the Accounts and Audit Regulations 2015. These documents are available for public inspection on the authority’s website.</p>
Reports from Auditors	Comments
<p>Both Internal and External Auditor reports were presented to the full council body at a public meeting.</p> <p>Please provide relevant dates and Minute references.</p>	<p><b>Status: Partially Compliant</b></p> <p>The Internal Audit (AGAR) Report was presented to Treverbyn Parish Council at its meeting held on 24<sup>th</sup> June 2025. However, a full Internal Audit document, which should have been provided by the Internal Auditor upon completion of his/her review, does not appear to have supplied. (Minute FPC82/25 refers).</p> <p>The audit confirms that the Parish Council has maintained an effective and well-managed meeting schedule throughout the year, with all Ordinary, Annual, and Committee Meetings held in accordance with statutory requirements and without any instances of iniquity.</p>

	<p><b>Committee minutes were properly accounted for and published on the Council’s website. Minutes from previous meetings were consistently considered and approved at subsequent meetings, with the approval clearly recorded and the signed minutes compliant with required standards. The handling of minute documentation was found to be robust, with accurate recording of decisions, appropriate annotation of amendments, and correct signing by the Chair. Overall, the Council demonstrates strong governance practice in the administration, recording, and publication of its meetings, reflecting a high standard of procedural compliance.</b></p> <p><b>The review found that the External Auditor’s Report was not presented to, nor formally considered and approved by, the full Council. This represents a departure from the requirements of Regulation 20(2) of the Accounts and Audit Regulations 2015, which obliges the authority to receive, consider, and act on the External Auditor’s Report and Certificate. Proper practice, as set out in the JPAG Practitioners’ Guide, also requires that the report be formally noted by the Council at a public meeting, with the decision clearly recorded in the minutes. The absence of such consideration limits transparency and does not demonstrate full compliance with statutory audit requirement</b></p> <p><b>*See Observations below</b></p>
<p><b>The smaller authority took appropriate action on all matters raised in reports from internal and external auditors.</b></p>	<p><b>Status: Not Evidenced</b></p>
<p><b>Risk Management</b></p>	
<p><b>Comments</b></p>	
<p><b>An assessment of the risks facing the smaller authority was carried out.</b></p>	<p><b>Status: Compliant</b></p>

<p>Please provide the dates and policies appertaining to this exercise.</p>	<p>An assessment of the risks facing the authority has been carried out. The Parish Council is compliant with its statutory obligations regarding risk management.</p> <p>The Parish Council's Risk Register was examined and found to be compliant.</p>
<p><b>Significant Events</b></p>	<p><b>Comments</b></p>
<p>The authority considered whether any litigation, liabilities or commitments, events, or transactions, either during or after the year end, will have an impact on the smaller authority and, where appropriate have them included in the accounting statements.</p>	<p><b>Status: Not Evidenced</b></p>
<p><b>General Accounting Principles Compliance</b></p>	<p><b>Comments</b></p>
<p>Have appropriate accounting records been properly maintained throughout the reporting period?</p>	<p><b>Status: Compliant</b></p> <p>The accounting records were examined by the Internal Auditor and found to have been properly maintained throughout the reporting period. The Auditor confirmed that the records were kept in accordance with appropriate accounting methods and met the required standards of financial administration.</p>
<p>Have periodic bank account reconciliation been properly carried out throughout the reporting period?</p>	<p><b>Status: Compliant</b></p> <p>Periodic bank reconciliations have been properly carried out throughout the reporting period. The accounts are reconciled against the monthly bank statements, and the records examined were found to be compliant with the requirements set out in the relevant legislation and regulations governing Parish and Town Councils.</p>
<p>All payments were supported by invoices; all expenditure was approved and VAT properly accounted for.</p>	<p><b>Status: Compliant</b></p> <p>Sample invoices and payments examined by the Internal Auditor were found to be fully supported by appropriate</p>

	<p>documentation and authorisation. All expenditure reviewed had been properly approved, and VAT was correctly accounted for within the Council's financial records, with accurate treatment applied throughout the reporting period.</p>
<p>Was expected income fully received based on correct prices, properly recorded, and promptly banked?</p>	<p><b>Status: Compliant</b></p> <p>The Internal Auditor confirmed that all expected income was fully received at the correct prices, properly recorded in the accounting system, and promptly banked throughout the reporting period.</p>
<p>Has the authority undertaken any investments for any purpose relevant to its functions under any enactment, or for the purposes of prudent investment? (LGA 2003 (S.12))</p>	<p><b>Status: Compliant</b></p> <p><b>Status:</b> The RFO ensures that, with the approval of the Full Council, all excess funds are properly invested in an interest-bearing account, thus ensuring the prudent management of public funds (in accordance with S.12 (b) of the LGA 2003).</p>
<p>Has the authority made any capital expenditure payments in the past fiscal year? (LGA 2003 (S.16))</p>	<p>No</p>
<p>Petty Cash Payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for?</p>	<p><b>Status: Not Applicable</b></p> <p>The Internal Auditor confirmed that the Parish Council does not operate a petty cash account.</p>
<p>Salaries to employees and allowances to Members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p><b>Status: Compliant</b></p> <p>Perusal of the Clerk/RFO's pay statements, together with verification of payments made to HMRC for Tax and National Insurance contributions, confirms that salaries and any Member allowances were paid in accordance with the authority's approvals. PAYE and NI requirements were properly applied throughout the reporting period, and the Parish Council is fully compliant with its statutory payroll obligations.</p>

<p><b>Did the authority undertake quarterly financial reviews. If so, were these considered by Members during an open Council Meeting? No evidence was found to confirm that the authority undertook quarterly financial reviews, nor that such reviews were formally considered by Members at an open Council meeting during the reporting period.</b></p>	<p><b>Status: Compliant</b></p> <p><b>Reviews are evidenced in the Minutes of the Finance and General Purposes Committee meetings.</b></p> <p><b>It has been suggested by the Auditor that the said reviews should be specifically reported to the Full Council, voted on, and Minuted.</b></p>
<p><b>Were all quarterly reviews published in their entirety, for public consideration?</b></p>	<p><b>Status: Not Evidenced</b></p> <p><b>No evidence was found to confirm that quarterly financial reviews were published in their entirety for public consideration.</b></p>
<p><b>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</b></p>	<p><b>Status: Compliant</b></p> <p><b>The Internal Auditor confirmed that the accounting statements prepared during the year were produced on the correct accounting basis, agreed to the cashbook, and were supported by an adequate audit trail from the underlying financial records.</b></p>
<p><b>If the authority certified itself exempt from a limited assurance review.</b></p>	<p><b>Not Applicable</b></p>
<p><b>When approving payments for release, do those members signing cheques examine and sign / initial individual invoices. Please provide a brief description of the approval process from receipt of invoice through to release of funds, on a separate sheet.</b></p>	<p><b>Status: Compliant</b></p> <p><b>When approving payments for release, members signing cheques are required to examine and sign or initial the individual invoices supporting each payment. This process is governed by the Parish Council's Financial Regulations, which set out the mandatory controls for authorisation and payment of expenditure. Brief Description of the Approval Process (from receipt of invoice to release of funds):</b></p> <ol style="list-style-type: none"> <li><b>1. Receipt of Invoice the Clerk/RFO receives the invoice, checks it for accuracy, verifies that the goods or services have been supplied, and records it in the cashbook.</b></li> <li><b>2. Preparation of Payment Schedule the Clerk/RFO prepares a schedule</b></li> </ol>

	<p>of payments for approval at the next Parish Council meeting, attaching all supporting invoices.</p> <ol style="list-style-type: none"> <li>3. <b>Member Review and Approval</b> Councillors review the payment schedule and examine the original invoices. Those members authorised to sign cheques sign or initial each invoice to confirm approval.</li> <li>4. <b>Cheque Signing / Electronic Authorisation</b> Two authorised members sign each cheque (or approve the electronic payment), in accordance with the Financial Regulations.</li> <li>5. <b>Release of Funds</b> Payments are released only after full compliance with the above steps.</li> </ol>
<p><b>Are all individual payments by direct debit, smaller bankers' standing order, or internet, if in use, similarly examined and approved for payment by members? Please provide detail of the controls in place over such payments, where different to those for cheque payments.</b></p>	<p><b>Status: Compliant</b></p> <p><b>Controls (as stated in Financial Regulations):</b> The Parish Council's Financial Regulations require that all payments—whether by cheque, direct debit, standing order, or electronic means—are subject to appropriate scrutiny and authorisation by members.</p>
<p><b>Does the Council / a nominated member review the detail of bank reconciliations routinely throughout the year and verify detail to underlying cashbooks and bank statements (Governance and Accountability manual refers)</b></p>	<p><b>Status: Compliant</b></p> <p>The Internal Auditor sought to confirm whether the Council, or a nominated member, routinely reviews bank reconciliations throughout the year and verifies the reconciliation detail against the underlying cashbooks and bank statements, as recommended in the <i>Governance and Accountability Practitioners' Guide</i>.</p> <p><b>Cllr. Highland</b> was appointed to this position on 19<sup>th</sup> November 2025 (Minute FGP37/25 refers), thereafter the reviews were undertaken by different Members each month.</p>

ASSET MANAGEMENT PROCESS	
<p><b>Does the Council maintain a register of all material assets owned, or in its care?</b></p>	<p><b>Status: Compliant</b></p> <p>The Internal Auditor inspected the Parish Council's arrangements for recording material assets and confirmed that the Council maintains an appropriate asset register covering all assets owned by, or in the care of, the authority. The register was found to be up to date and compliant with the requirements of the Governance and Accountability framework.</p>
<p><b>Are the assets and investments register up to date?</b></p>	<p><b>Status: Compliant</b></p> <p>The Internal Auditor inspected the Parish Council's arrangements for recording material assets and confirmed that the Council maintains an appropriate asset register covering all assets owned by, or in the care of, the authority. The register was found to be up to date and compliant with the requirements of the Governance and Accountability framework.</p>
<p><b>Have dates of acquisitions been noted?</b></p>	<p><b>Status: Compliant</b></p> <p>The Internal Auditor reviewed the asset register to confirm whether dates of acquisition had been recorded for all listed assets. It was noted that dates of acquisition have not been entered as these were unknown.</p>
<p><b>Is a life estimate recorded?</b></p>	<p><b>Status: Not recorded</b></p> <p>The Internal Auditor reviewed the asset register to determine whether life-expectancy estimates had been recorded for the Council's assets. It was noted that no life estimates are recorded.</p> <p>However, it should be noted that assessing the estimated useful life of parish assets remains difficult due to inconsistent historical records and varied acquisition dates. Many assets lack clear</p>

	documentation of their original condition or expected lifespan, resulting in estimates that rely heavily on professional judgement and comparative assumptions, which can introduce uncertainty into long-term planning.
Has the location of the item been recorded?	<b>Status: Compliant</b>  The Internal Auditor reviewed the asset register to determine whether the location of each asset had been recorded. It was noted that locations have been properly recorded.
Do asset insurance valuations agree with those in the asset register?	<b>Status: Compliant</b>  The Internal Auditor compared the insurance valuations held for the Council's assets with the values recorded in the asset register and confirmed that the two sets of records agree.
Has a physical examination / verification of the Councils stock of assets been undertaken recently? If so, when and by whom?	<b>Status: Not Evidenced</b>
Are asset values based on purchase cost net of VAT (where known)?	<b>Status: Compliant</b>
Does the Council act as Sole or Custodial trustees of any charitable funds? If so, are the transactions excluded from the Annual Return financial detail at Section 2?	The Internal Auditor reviewed whether the Council acted as Sole or Custodial Trustee for any charitable funds and confirmed that it did not do so at any point during the reporting period.
<b>Sale of fixed assets</b>	
Did any disposal of an asset fall into Section 10 of the LGA 2003 ( where any disposal does not consist wholly of money payable to the authority, or (b) where a local authority receives otherwise than in the form of money anything, which if received in that form, would be a capital receipt under sub section 1 of the said Act.	<b>Status: Not applicable – no disposals</b>  The Internal Auditor considered whether any disposal of a fixed asset during the financial year fell within the scope of Section 10 of the Local Government Act 2003. It was confirmed that no fixed assets were disposed of during the year. As a result, no transactions arose that would

	fall within the provisions of Section 10 of the LGA 2003.
Use of income from sales (de minimis £10,000)	Status: Not Applicable

<p><b>Observations/ Recommendations</b></p>	<p><b>Budget/ Precept</b></p> <p>While the Council approved the budget and precept through a lawful resolution, the minutes do not record any summary of the discussion that informed the decision. The absence of a brief narrative on the robustness of estimates and the adequacy of reserves weakens the audit trail for a significant financial determination.</p> <p><b>Importance of Publishing Budget Documentation (for Information)</b></p> <p>Under the principles of openness and accountability embedded in the Transparency Code and the Freedom of Information Act, parishioners must be able to access the documents that inform the Council’s financial decisions. Publishing the budget papers enables the public to:</p> <ul style="list-style-type: none"> <li>• Understand how the precept requirement has been calculated</li> <li>• Review the assumptions, estimates, and financial pressures considered by Members</li> <li>• See how reserves have been assessed for adequacy</li> <li>• Follow the decision-making process that leads to the setting of the precept</li> </ul> <p>Providing this information is not only good practice—it is essential for demonstrating that the Council’s financial decisions are transparent, evidence-based, and subject to proper scrutiny.</p> <p><b>Recommendation</b></p> <p>The Council should ensure that:</p> <ul style="list-style-type: none"> <li>• All budget-setting documentation (draft budget, supporting notes, reserve analysis, committee recommendations) is published on the Council’s website with the Minutes</li> <li>• The minutes of budget-setting meetings include a summary of the key points considered, including reference to the robustness of estimates and the adequacy of reserves.</li> <li>• The location of the published documents is clearly referenced within the minutes, enabling parishioners to easily access the supporting material.</li> </ul>
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**These steps will strengthen transparency, improve the audit trail, and ensure that the Council's financial decision-making is fully accessible to the public.**

#### **Internal Audit**

**Under the Transparency Code for Smaller Authorities, the Parish Council must publish the full Internal Auditor's Report, not just the Internal Audit page of the AGAR. The AGAR summary alone does not provide the detailed findings, observations, or recommendations required for full transparency.**

#### **Recommendation:**

**The Council should ensure that the complete Internal Auditor's Report is published on its website each year alongside the AGAR documents to meet its statutory transparency obligations.**

- **The Council should ensure that the External Auditor's Report and Certificate are formally presented to the full Council at the earliest available meeting following their receipt. The Council must record, through a clear minute resolution, that the report has been received, considered, and any required actions noted or implemented. This will ensure full compliance with Regulation 20(2) of the Accounts and Audit Regulations 2015 and align with proper practice as set out in the JPAG Practitioners' Guide, while strengthening transparency and the audit trail.**
- **The Parish Council should implement quarterly Financial Reviews and evidence the completion of each in Parish Council Minutes**

## Compliance with Laws, Regulations and Audit Regulations 2015

	Comments
Does the authority exercise the General Power of Competence (Localism Act 2011)?	No
Are procedures in place to ensure that the authority is compliant with statutory regulations and applicable proper practices – and that these are regularly reviewed?	The Parish Council meets its responsibilities. This is evidenced from Parish Council Minutes and other published documents
<p>Exercise of Public Rights. Sections 26 and 27 of the Local Audit and Accountability Act 2014 require the RFO to published on the authority's / other website:</p> <ol style="list-style-type: none"> <li>Sections 1 and 2 of the Annual Governance &amp; Accountability Statement</li> <li>A declaration that the status of the statement of accounts is unaudited, and.</li> <li>A statement that sets out details of how public rights can be exercised (Regulation 15(2)(b)).</li> <li>The External Auditors Review (Notice of Conclusion of Audit)</li> <li>A Parish Meeting Notice – by displaying the information in a conspicuous place in the authority's area for a period of at least 14 days.</li> <li>A Risk Management assessment, identifying the risks faced by the authority must be carried out annually, with any steps implemented to manage any risks identified being recorded – Evidence to be provided.</li> </ol>	<p>The Parish Council has complied with the statutory regulations relating to these obligations.</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p>
The authority has appointed an independent and competent person to	The authority has appointed an independent and competent person to undertake an effective internal audit of its risk

<p>undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes.</p>	<p>management, control, and governance processes. For the 2025/26 fiscal year, Aalgaard Renshaw Business Solutions Ltd was formally appointed to conduct the Internal Audit. Status: Compliant</p>
<p>The Internal Auditor was appointed through the provision of a Letter of Engagement?</p>	<p>Compliant</p>
<p>Is the appointed Internal Auditor Independent and Competent?</p>	<p>The authority has confirmed that the appointed Internal Auditor is independent of the authority’s financial decision-making processes and is competent to carry out an effective internal audit. For the 2025/26 fiscal year, Aalgaard Renshaw Business Solutions Ltd was appointed, and their appointment meets the required standards of independence, capability, and professional suitability.  Status: Yes – Compliant</p>
<p>Does the Internal Auditor hold any Financial Qualifications?</p>	<p>The appointed Internal Auditor holds relevant and appropriate financial qualifications, including a Master’s Degree in Investment and Business Finance from the University of Exeter and a legal qualification in Taxation Law from the University of Kent. These qualifications demonstrate an important level of professional competence and suitability for undertaking the authority’s internal audit.  Status: Yes – Qualified</p>
<p>Does the Internal Auditor carry Liability Insurance? (Policy details to be included).</p>	<p>The appointed Internal Auditor carries appropriate Professional Indemnity and Public Liability Insurance. The policy held by Aalgaard Renshaw Business Solutions Ltd provides financial protection for the delivery of internal audit services and meets the expected standards for independence, competence, and professional assurance.</p>

	<p><b>Status: Yes – Insured</b></p>
<p><b>Does the Internal Auditor possess an understanding of proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities? – knowledge of this is a prerequisite.</b></p>	<p><b>Yes. The appointed Internal Auditors possess a strong and demonstrable understanding of proper practices in relation to governance, accounting requirements, and the statutory powers of smaller authorities. Both individuals are qualified Parish/Town Clerks, ensuring direct professional experience with the legal and regulatory framework governing local councils.</b></p> <p><b>In addition, Carolyn May holds both legal and financial qualifications, including advanced study in taxation and finance, and has been an auditing practitioner for 11 years. This depth of experience provides an important level of assurance that the Internal Audit is conducted in accordance with proper practices and sector-specific requirements.</b></p> <p><b>Status: Yes – Fully Competent and Knowledgeable</b></p>
<p><b>Does the Internal Auditor possess an awareness of the most recent Model Standing Orders and Model Financial Regulations?</b></p>	<p><b>The Internal Auditor possesses up-to-date awareness of the most recent Model Standing Orders and Model Financial Regulations issued for smaller authorities. This ensures that audit work is carried out with reference to current sector-standard governance frameworks and aligns with proper practices expected of Parish and Town Councils.</b></p> <p><b>Status: Yes – Compliant</b></p>
<p><b>Does the Internal Auditor have an awareness of the relevance of VAT and PAYE/NIC rules applied to the authority?</b></p>	<p><b>Yes. The Internal Auditor possesses a strong understanding of the relevance and application of VAT and PAYE/NIC rules as they apply to smaller authorities. This is supported by formal qualifications, including Carolyn May’s qualification in the Law of Taxation, which provides a robust foundation in statutory tax requirements. This expertise ensures that VAT treatment, payroll deductions, and HMRC reporting obligations are carefully considered during the internal audit process.</b></p>

	<b>Status: Yes – Competent and Knowledgeable</b>
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