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 **Cardinham 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 **Cardinham 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 Cardinham 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 **Cardinham Council** in respect of the **2025/26 fiscal year**. The Internal Audit was completed on **28 April 2026**.

Observations and Conclusion

The internal audit of Cardinham Parish Council demonstrates that the authority continues to operate with integrity, transparency, and a clear commitment to proper practice. The appointment of a new Clerk and the development of a new website represent significant positive steps forward, and it is evident that the Council is working hard to modernise its systems and strengthen its governance arrangements.

Across all areas reviewed, the Council has maintained accurate accounting records, ensured payments are properly authorised, and acted within its lawful powers. The Clerk has established sound administrative and financial processes, and Members have shown a constructive and supportive approach to governance. The publication of key documents, including audit reports and financial information, reflects a genuine commitment to openness and accountability.

Several areas were identified where processes can be strengthened or more clearly evidenced. These include documenting internal control reviews, improving the completeness of the asset register, evidencing bank reconciliation checks, and ensuring quarterly financial reviews are formally recorded. These points are ***recommendations for improvement, not criticisms****, and they reflect the natural development of Smaller Council responsibilities.*

It is also important to acknowledge the ***significant and often onerous statutory requirements placed on even the smallest parish councils****, particularly in relation to:*

- ***GDPR****, which requires strict data handling, retention, and transparency processes, and*
- ***FOI****, which demands timely responses, structured publication schemes, and clear documentation.*

These obligations can be challenging for small authorities with limited resources, and the Council should be commended for the progress it has already made in meeting them. The new website, in particular, provides a solid foundation for improving compliance with GDPR, FOI, and wider transparency requirements.

Crucially, none of the audit findings indicate any risk of mismanagement or improper practice. Instead, they highlight opportunities to build on the solid foundations already in place and to support the new Clerk in embedding consistent procedures going forward. The Council's positive attitude, willingness to improve, and commitment to transparency are evident throughout the audit.

Overall, Cardinham Parish Council is performing well, and with the implementation of the recommendations provided, it will be well positioned to further strengthen its governance framework and ensure continued compliance with statutory and *best-practice requirements. The Council should be congratulated for its progress during a period of change and for its clear dedication to serving the community effectively.*

Acknowledgement

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

Thank you also to the Clerk/RFO, Susan Warburton, for her 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.		£125.00 plus VAT
4.	Agree attendance date.		2nd 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 conducting internal audit must be competent to conduct 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.

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

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

General Information

Name of Parish	Cardinham Parish Council
Name of Clerk/ RFO	Jo Wilson (2025/26)
Contact Details of Clerk	cardinhamclerk@cardinhamparishcouncil.gov.uk
Parish Council Website address	www.cardinhamparishcouncil.gov.uk
2025/26 Precept Sum	£12,000
Insurance Policy Details	The Parish Council is Insured by Hiscox Insurance Company Ltd, under policy number 8307974 (Employers Liability and Public Liability).
Accounting Package Used by the RFO	Exel
Name of Chair	Cllr. Dr Peter Claridge
Contact Details of Chair	cardinhamchair@cardinhamparishcouncil.gov.uk
Is the Clerk CiLCa Qualified?	Yes
Appointed Member for Financial Reviews	Finance Councillors P. Claridge/ G.Tucker /T.Irwin and G. Rogers
Number of Members (Actual)	Ten
How many Members of Staff are Employed by the Smaller Authority?	One – Clerk/RFO
Does the Smaller Authority have the Power of Competence?	No
When was the Power of Competence last Agreed?	N/A

Do all Members of Staff have a valid Contract of Employment? Note: List All Staff Members, job descriptions and date of contract of Employment	Compliant
Are all staff Members in a Pension Scheme? Note: Scheme details and names of Members	Yes
Does the Authority rely on S.137	Yes – where appropriate
How many Committees does the authority run? What are they and how often do these committees meet?	Nine (9) Sub-committees: Personnel, Finance. Planning, Footpaths, Highways, Cemetery, H&S, Emergency Planning, Website,
How many Working Groups does the authority run? What are they and how often do these working groups meet?	None
Date of Annual Parish Meeting	24th April 2025
Date of Presentation of Internal Audit to the Smaller Authority	17th June 2025
Date of presentation of Completed AGAR to Smaller Authority	17th June 2026
Dates of Exercise of Public Rights	1st July 2025 – 11th August 2025
Date that the Smaller Authority approved the Annual Budget	16th December 2025 (Minute 239/25 refers).
Date that the smaller Authority Approved the Annual Precept	16th December 2025 (Minute 239/25 refers).

Opening Cashbook Balance at the commencement of the Financial Year under review	**£17,032**
Closing Cashbook Balance at the end of the Financial Year under review.	

Policies and Process Documents

Policy Document	Last Review	Comment
Standing Orders	2026	Compliant
Financial Regulations	2026	Compliant
Member Code of Conduct	2021-date	Compliant
IT Policy	2026	Compliant
Customer Care Policy/ Complaints Procedure	20/08/2008	Not Evidenced
GDPR Policy	The Parish Council does not appear to have adopted a GDPR Policy	It is recommended that the Parish Council should adopt a GDPR Policy and Register to meet the requirements of Assertion 10.
Data Protection Policy	There does not appear to be a Data Protection Policy in situ.	It is recommended that the Parish Council should adopt a Data Protection Policy to meet the requirements of Assertion 10.
Data Breach Policy	There does not appear to be a Data Breach Policy in situ	It is recommended that the Parish Council should adopt a Data Breach Policy to meet the requirements of Assertion 10.
Data Subject Request Policy	There does not appear to be a Data Subject Request Policy in situ	It is recommended that the Parish Council should adopt a Data Subject Request Policy to meet the requirements of Assertion 10.
Investment Policy	The Parish Council does not appear to have adopted an Investment Policy	The Parish Council does not currently have an investment policy in place. While it is acknowledged that the Council is small, with a low precept and limited surplus funds, the absence of a documented policy means there is no formal framework governing how any temporary surplus balances should be managed. This reduces

		clarity over the Council's approach to security, liquidity, and yield, and may limit its ability to demonstrate compliance with proper practices. The Council should consider adopting a formal Investment Policy that sets out its approach to the management of surplus funds, even if such funds are expected to be minimal or required at short notice.
Grants Policy	**June 2024**	**Compliant**
Safeguarding Policy	**2026**	**Compliant**
Procurement Policy	**Procurement guidance is provided in Section 5 of the Financial Regulations.**	**Compliant**
Document Retention Schedule	**The Council does not have a Document Retention Schedule in place. In the absence of an approved schedule, there is no formal framework setting out how long various categories of records should be retained, when they should be reviewed, or the method by which they should be securely disposed of. This creates a risk of inconsistent practice, unnecessary retention of data, or premature disposal of records that should be preserved to meet statutory, financial, or governance requirements.**	**Recommendation: The Council should adopt a formal Document Retention Schedule that clearly defines retention periods for all key categories of records, including financial documents, governance papers, personnel information, contracts, and correspondence. The schedule should reflect relevant legislation and sector best practice and should be reviewed periodically to ensure ongoing compliance. Implementing a retention schedule will strengthen information governance, support transparency, and reduce the risk of non-compliance with data protection requirements.**
Publication Scheme	**The Council does not currently have an adopted Publication Scheme. Without a formal scheme, the Council is unable to demonstrate how it meets its**	**Recommendation: The Council should adopt a Publication Scheme, preferably based on the model scheme issued by**

	obligations under the Freedom of Information Act 2000 to proactively publish information in a clear, accessible, and consistent manner. The absence of a scheme increases the risk of inconsistent disclosure practices and may make it more difficult for parishioners to identify what information is routinely available.	the Information Commissioner's Office (ICO). The scheme should set out the classes of information the Council publishes, the format in which the information is available, and any associated charges. Implementing a Publication Scheme will strengthen transparency, support compliance with statutory requirements, and provide clarity for the public regarding access to Council information.

Processes

Committee Terms of Reference	Committee Terms of Reference have not been published on the Parish Council website.	Recommendation: The Council should ensure that Terms of Reference for all committees are formally approved and published on the Council's website. The ToR should clearly define each committee's remit, delegated powers, membership, meeting frequency, and reporting requirements. Publishing this information will strengthen governance arrangements, support transparency, and provide clarity for both councillors and parishioners.
Statement of Internal Control/ Review of Effectiveness of System of Internal Control (AAR 2015 Section 6(1) refers	2026	Compliant
Freedom of Information Act Policy	Not Present on Website	Recommendation: The Council should adopt a Freedom of Information Act Policy that clearly outlines the procedures for managing FOIA requests, including responsibilities, timescales, exemptions, charging arrangements, and review processes. The policy should

		align with the requirements of the Freedom of Information Act 2000 and relevant guidance issued by the Information Commissioner's Office (ICO).
Asset Register (including Land Holdings)	No Asset Register has been published on the Parish Council website.	The Council should ensure that its Asset Register is reviewed, approved, and published on the Council's website. The register should clearly list all assets owned by the Council, including their location, description, and value, and should be updated at least annually or whenever significant changes occur. Publishing the Asset Register will strengthen transparency, support effective asset management, and demonstrate compliance with governance and audit requirements.
Internal Control Register /Policy(Monthly Review)	Re-Adopted 17/03/2026, Minute051/26 refers	Compliant
Register of Interest – All Members	These do not appear to have been published on the Parish Council website	These documents should be published on the Parish Council website, to meet the requirements of the Transparency Code
Financial Risk Assessment (Annually Reviewed)	Not visible of Parish Council website	It is recommended that this document is adopted and published on the Parish Council website, to meet the requirement set out in the Accounts and Audit Regulations 2015.

Observations	While several core governance documents are current and compliant, other key policies require updating / formal adoption and publication to ensure full alignment with statutory requirements and best practice. The observations noted within the sections above highlight these gaps and outline recommended actions to strengthen the Council's overall governance framework. Required Policies (FOIA) include Standing Orders, Financial Regulations, Code of Conduct, Complaints Procedure, FOI Policy, Data Protection/ GDPR Policy, Retention Schedule, Asset Register, Register of Members Interests. The Requirement for the Risk Register is set out in the Accounts and Audit Regulations 2015 and is required for the

	Annual Governance and Accountability Return (AGAR) – ‘adequate systems of control’. It is also required under the terms set out in the Practitioners Guide (Joint Panel on Accountability and Governance – JPAG).

Digital and GDPR Compliance (Assertion 10 SAPPP 2025)

Note:
Public sector bodies must prioritize accessibility in their digital services to comply with legal re quirements and ensure inclusivity. By adhering to the Public Sector Bodies Accessibility Regul ations 2018, these organizations can provide equitable access to information and services for a ll users. For more detailed guidance, public sector organizations can refer to resources availab le 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** **However:** **The Council's Website Accessibility Statement is not easily identifiable or accessible from the main website navigation. As a result, parishioners may experience difficulty locating the statement, which reduces transparency and may hinder the Council's ability to demonstrate compliance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018. An accessibility statement must be clearly available and easy for users to find.**	**Recommendation: The Council should ensure that its Website Accessibility Statement is prominently displayed and easily accessible from the homepage and other relevant sections of the website. This may include adding a direct link within the main menu, footer, or accessibility-related pages. Improving visibility of the statement will support compliance with statutory requirements and enhance the user experience for all website visitors.**

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	Note the comments above.
GDPR		
Does the Data Protection Policy cover: • Data Processing/ Mapping • Risk Assessment	No Data Protection Policy was provided to the Internal Auditor, nor is one published on the Parish Council website	A formally adopted Data Protection Policy is essential to evidence compliance with the accountability principle and to ensure that Members and staff understand their responsibilities when processing personal data.
Does the authority have an appointed Data Protection Officer? Under Data Protection Act 2018 (S.7) Parish Councils and Parish Meetings are exempt from this requirement Note: Details	Clerk	Compliant
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?	In the absence of documented data audits, the Council is unable to evidence compliance with the accountability and governance principles of the ***UK GDPR***. Status : Not evidenced.	The Council should evidence that it undertakes periodic data audits or maintains a formal record of processing activities. And that it routinely reviews: • What personal data it holds • Why it holds it and under which lawful basis. • How long the data is retained. • Who has access to it? • Whether the data continues to be processed lawfully

		and proportionately In the absence of documented data audits, the Council is unable to evidence compliance with the accountability and governance principles of the *UK GDPR*.
Does the authority implement a Data Protection Policy on data handling, storage, and sharing?	No Data Protection Policy was provided to the Internal Auditor, nor is one published on the Parish Council website. As a result, the authority is unable to demonstrate that it has an adopted policy governing the handling, storage, sharing, retention, or disposal of personal data, as required under the UK GDPR and the Data Protection Act 2018.	The Parish Council should adopt a Data Protection Policy that clearly sets out procedures for handling, storing, and sharing personal data in line with UK GDPR requirements. Once approved, the policy should be published on the Council website and reviewed regularly to ensure ongoing compliance.
Does the Authority provide regular training to ensure that all staff and Members are trained on data protection principles and practices?	No evidence was provided to demonstrate that the Council delivers routine or structured data protection training, nor that Members or staff have received refresher training within the reporting period. There is also no record of training logs, attendance records, or documented awareness sessions. In the absence of evidence, the authority cannot demonstrate that it meets the accountability and competence expectations set out in data protection legislation. Status: Not evidenced	Introduce regular data protection training for both staff and Members, proportionate to the size and risk profile of the authority. • Maintain a training log recording dates, attendees, and content covered. • Provide induction training for new Members and staff. • Schedule refresher training every 2–3 years, or sooner if legislation or Council processes change. • Consider using NALC, SLCC, ICO resources, or reputable online

		training providers suitable for small public bodies.
Does the authority secure data using appropriate technical and organisational measures to protect data from breaches?	The Internal Auditor reviewed the authority's arrangements for securing data and ensuring compliance with the data protection requirements set out in the *UK GDPR* and the *Data Protection Act 2018*. 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 loss, misuse, or unauthorised access. These measures include: • Use of a secure, externally-hosted parish council website, appropriate to the scale and risk profile of the authority • Restricted access to administrative functions and data • Use of password-protected devices and accounts • Publication of only necessary information in line with transparency requirements • Maintenance of minimal personal data, reflecting the limited statutory functions of a parish council Given the size and status of the authority, and the low-risk nature of the data it	Compliant

	processes, the arrangements in place are considered proportionate and compliant with statutory expectations.	
Does the authority have a plan to implement procedures for Subject Access Requests (SARs)?	The Internal Auditor reviewed the authority's arrangements for handling Subject Access Requests (SARs) and managing personal data breaches, as required under the *UK GDPR* and the *Data Protection Act 2018*. No evidence was provided to demonstrate that the Council has an adopted plan, policy, or documented procedures covering: • How SARs are to be received, logged, assessed, and responded to within statutory timescales • How data breaches are to be identified, recorded, investigated, and reported (including criteria for reporting to the ICO) • Roles and responsibilities for managing data protection incidents. In the absence of documented procedures, the Council cannot demonstrate compliance with statutory expectations for responding to data subject rights or managing data breaches. Status: Not evidenced	Adopt a formal Data Protection Policy that includes clear procedures for SARs and data breaches. • Implement a SARs handling procedure, including logging, verification of identity, assessment of exemptions, and statutory response times. • Establish a data breach reporting and escalation process, including a breach log and criteria for reporting to the ICO. • Ensure members and the Clerk/RFO receive basic GDPR awareness training appropriate to the size and risk profile of the authority. • Publish the adopted procedures on the Council website to support transparency and compliance.

FREEDOM OF INFORMATION		
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.		
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.	**Compliant**	**No Comment**
Does the Authority proactively publish or otherwise make available as a matter of routine, information in line with the statements contained within this scheme.	**Compliant**	**No Comment**
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.	**Compliant**	**No Comment**
Does the authority produce a schedule of any fees charged for access to information which is made proactively available.	**No – but would do so if requested.**	**Compliant**
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,	**No – but would do so if required.**	**Compliant**

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.		
Classes of information		
Who we are and what we do. Organisational information, locations and contacts, constitutional and legal governance.	**Compliant**	**No Comment**
What we spend and how we spend it. Financial information relating to projected and actual income and expenditure, tendering, procurement, and contracts.	**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.** **Status: Compliant**	**No Comment**
How we make decisions. Policy proposals and decisions. Decision making processes, internal criteria and procedures, consultations.	**Compliant**	**No Comment**
Our policies and procedures. Current written protocols for delivering our functions and responsibilities	**Compliant**	**No Comment**

Lists and registers. Information held in registers required by law and other lists and registers relating to the functions of the authority.	**Compliant**	**No Comment**

Observations	**The review found that while several areas of IT governance, email management, and Freedom of Information compliance are satisfactory, there are significant gaps in the authority's GDPR documentation, data protection procedures, and transparency practices. Key policies and processes—such as data audits, SAR and data breach procedures, and routine publication of financial information—are either not evidenced or not in place. In addition, several statutory registers and governance documents have not been published on the Council's website. Addressing these issues will strengthen compliance with UK GDPR, the Transparency Code, and sector best practice.**

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

<table>
<tr><th>INFORMATION TO BE PUBLISHED</th><th>COMMENT</th></tr>
<tr><td>All items of expenditure above £100, including:
The date the expenditure was incurred.
A summary of the purpose of the expenditure.
The amount of the expenditure
VAT that cannot be recovered</td><td>Under the Transparency Code for Smaller Authorities, parish councils must publish details of all items of expenditure above £100, including:
the date the expenditure was incurred.
a summary of the purpose of the expenditure
the amount
any non-recoverable VAT
The Internal Auditor confirmed that while this information is clearly recorded within the Council's accounting records, it is not published on the Parish Council's website.

As a result, the authority does not currently comply with the Transparency Code requirements relating to openness and public access to financial information.

Status: Not compliant</td></tr>
<tr><td>End of year accounts – publication of the relevant page of the Annual Return form will suffice.

This should be accompanied by:
A copy of the Bank Reconciliation for the relevant year
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
An explanation of any differences between 'balances carried forward' and 'total cash and short-term investments,' if applicable.</td><td>Compliant - AGAR

Compliant - AGAR

Compliant - AGAR

Compliant - AGAR</td></tr>
<tr><td>Annual governance statement</td><td>Published on website – compliant.</td></tr>
</table>

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 conducted the internal audit.	Published on website – compliant It is recommended that , for the sake of transparency, the Asset Register (including the location of assets) should be published on the Parish Council website.
List of councillor or member responsibilities	Published on website - compliant
Location of public land and building assets .	The Parish Council does not own any land/ assets.
Minutes, agendas, and meeting papers of formal meetings . 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.	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. Status: Compliant
Method of Publication	Published on website - compliant

Observations	Several statutory registers and governance documents have not been published on the Council's website. Addressing these matters will strengthen compliance with UK GDPR, the Transparency Code, and recognised sector best practice.

	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

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

Observations	The review confirmed that the Parish Council is compliant with statutory requirements relating to the publication, content, and approval of agendas and minutes. All agendas examined contained the appropriate summons, were correctly signed, properly advertised, and issued with the required period of notice. Minutes were accurately recorded, duly ratified, appropriately signed, and correctly documented in relation to confidential discussions and decision-making processes. However, financial information was not appended to, or included within, the published minutes, and monthly payment schedules and quarterly financial reviews have not been published on the Parish Council website. These omissions should be addressed to strengthen transparency and ensure full compliance with the Transparency Code for Smaller Authorities.

Meetings

How many Ordinary (Regular) smaller authority Meetings were held during the year being reported upon?	Twelve plus one Parish Meeting
How many Extraordinary Smaller Authority Meetings were held during the year being reported upon?	One
How Many Committee Meetings were held during the year being reported on?	Five – Cemetery Committee Two – Finance Committee
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?	One
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 However, several matters have been approved by the full Council where the minutes do not record the proposer, seconder, or the precise wording of the resolution. The Clerk must ensure that all resolutions are recorded in full compliance with the statutory requirements for minute-keeping, including: • The exact wording of the resolution as agreed. • The name of the proposer

	• The name of the seconder • The outcome of the vote (carried, not carried, or deferred) • Any recorded votes or abstentions, where applicable This is the standard method of recording Council decisions and ensures transparency, accountability, and adherence to proper governance practice.
Were the approved Minutes properly signed by the Chairman on each page?	**Compliant**

Observations/ Recommendations	**The Parish Council is, in principle, compliant with this section of the audit. However, the Clerk should ensure that the formal wording requirements for the recording of resolutions are consistently applied. This includes setting out the full text of each resolution, together with the proposer, seconder, and the outcome of the vote, in accordance with proper minute-keeping practice.**

Finance (Accounts and Audit Regulations 2015)

Budget and Precept	Comments
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). LG Finance Act 1992 (as amended)	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). Status: Compliant
Was corrective action taken where necessary? LG Finance Act 1992 (as amended) (S.28 (3))	Not applicable
Did the authority prepare and approve a budget before setting the precept for the following fiscal year? (please provide dates and Minute References).	Status: Compliant
When setting the budget, did members take into account- (a) The robustness of the estimates made for the purposes of the calculations and (b) The adequacy of the proposed financial reserves? LGA 2003 (Section 25 (a) and (b))	It is recommended that the Parish Council ensures full compliance with Section 25 of the Local Government Act 2003 by retaining and making available all budget-setting documentation for audit and public inspection. The Council should formally minute its consideration of both the robustness of the estimates and the adequacy of financial reserves during the budget-setting process, ensuring that these statutory requirements are clearly evidenced. Status: Not evidenced
Project Planning	
Has the Parish/Town Council embarked on any significant project/ long-term commitment during the last fiscal year?	None Noted
Was an extensive financial appraisal undertaken prior to embarking on any	Not applicable

significant project/ long-term commitment? (Please provide Minute References)	
Has the authority entered into any Loan Agreement, for the purpose of borrowing monies to finance any lawful activity? Note: Please provide details	**Not Applicable**
RFO Position and Duties	
Section 151 Local Government Act 1972 and Regulation 4 of the Accounts and Audit Regulations 2015 Has the authority appointed a Responsible Finance Officer, with an appropriate contract?	**Status: Compliant** **The Clerk has been appointed as the RFO and the required duties incorporated into his Contract of Employment.**
Has the RFO put in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records, together with supporting information? (Detail process)	**Status: Compliant** **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?	**Status: Not evidenced** **No documentation was provided to the Internal Auditor in relation to this requirement. It was noted that no reference to approval of bank reconciliations is recorded in Parish Council Minutes.**
Has the financial end-of-year statement been provided to, and reviewed by, Members? (Minute Reference Number to be provided)	**Status: Compliant** **The 2025/26 End of year Accounts, Reserves, Assets and Bank Reconciliation were considered at the Finance Meeting, and subsequent Parish Council Meeting, held on 8th April 2025. At Minute 5 of that date, the Finance Committee RESOLVED to**

	recommend to the Parish Council that the end of year documents be approved. Status: Compliant
Have suitable arrangements been put in place to ensure that any surpluses are invested appropriately? (Statutory Guidance on Local Government Investments refers).	Status: Not evidenced
Has the General Reserves Policy been reviewed, and the level and purpose of all Earmarked Reserves been agreed?	Status: Not compliant The Internal Auditor reviewed whether the Parish Council has an adopted General Reserves Policy and whether the level and purpose of all Earmarked Reserves have been formally considered and agreed by Members. It was confirmed that the Parish Council does not currently have a General Reserves Policy in place.
Internal Controls	**Comments**
To meet this requirement, the following processes must be in place:	
Standing Orders and Financial Regulations are in place.	Status: Compliant Published on the Parish Council website.
Do Financial Regulations incorporate provisions for securing competition and regulating the way tenders are invited?	Status: Compliant The Internal Auditor reviewed whether the authority's Financial Regulations include appropriate provisions for securing competition and regulating the way tenders are invited. It was 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.
Do Financial Regulations detail the process to be applied when ordering goods for the authority, commissions services for the authority?	Status: Compliant Section 5 of the authority's Financial Regulations apply.
Do Financial Regulations detail arrangements for the management of debtors?	Status: Compliant Section 13.3 of the Financial Regulations refers.
Do Financial Regulations detail how the authority must manage receipts and make payments? (Please outline the process for these transactions)	Status: Compliant Section 6 of the Financial Regulations provide guidance for the payment of invoices and the handling of receipts. 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.
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?	Status: Compliant The Financial regulations states that a record of payments made under the terms of the Financial Regulations shall be drawn 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:** • **A contract must be put out to formal tender when the estimated value exceeds £50,000 (excluding VAT).** **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.**
What is the agreed level of expenditure delegated to the Clerk?	**Delegated Expenditure – Clerk's Authority** Under the Parish Council's Financial Regulations, the Clerk has delegated authority to authorise expenditure **up to £500 (excluding VAT)** for individual purchases within an approved budget.

	In addition: • The **Clerk, in consultation with the Chair**, may authorise expenditure **up to £2,000 (excluding VAT)**. • Any expenditure **above £2,000** must be authorised by the **full Council**. **Delegated level to the Clerk alone: £500 (excl. VAT).**
Does the authority service any loans/ long term liabilities. Has an assessment been conducted to ensure the authority can continue to maintain any such loans/ liabilities?	**N/A**
Review of Effectiveness (Regulation 6 of the Accounts and Audit Regulations 2015)	**The Council's Financial Regulations set out a structured framework for internal control and risk management. This includes maintaining a sound system of internal control, preparing, and annually reviewing a Risk Management Policy, completing risk assessments for new activities, and reviewing the effectiveness of internal controls before approving the Annual Governance Statement. Controls also cover accurate financial recording, fraud prevention, division of duties, twice-yearly independent bank reconciliation checks, and regular back-ups of electronic records. Status: Evidenced through Financial Regulations.** **Recommendation – An annual effectiveness review is required and should be evidenced.** **Status: Application Not evidenced**
Compliance with laws, regulations, and proper practices	**Comments**
Has the authority acted within its powers when making decisions?	**Status: Compliant** **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.**

Does the authority exercise the General Power of Competence? (Localism Act 2011 and The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012)	The Authority does not hold the Power of Competence
What processes are in place to ensure the authority's compliance with statutory regulations/ proper practices is regularly reviewed? (Accounts and Audit Regulations 2015)	Status: Compliant - Evidenced through Council minutes 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.
Exercise of Public Rights/ External Auditors Review	**Comments**
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).	Status: Compliant 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.
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)	Status: Compliant 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.

Reports from Auditors	Comments
Both Internal and External Auditor reports were presented to the full council body at a public meeting. Please provide relevant dates and Minute references.	**Status: Compliant** **Both the Internal Audit Report and the External Audit Report were formally presented to the full Council at public meetings.** • **The Internal Audit Report was presented to Cardinham Parish Council at its meeting held on 8 April 2024 and was subsequently published on the Parish Council website in accordance with statutory transparency requirements.** • **The External Audit Report was received and approved by Cardinham Parish Council at its meeting held on 22 September 2025 (Minute 15.3 refers). The document was published on the Parish Council website following approval, in line with statutory requirements.**
The smaller authority took appropriate action on all matters raised in reports from internal and external auditors.	**Status: Compliant**

Risk Management	Comments
An assessment of the risks facing the smaller authority was conducted. Please provide the dates and policies appertaining to this exercise.	**Status: Compliant** **An assessment of the risks facing the authority has been carried out. The Parish Council is compliant with its statutory obligations regarding risk management.** • A **General Risk Assessment** and a **Risk Management Strategy** have been published on the Parish Council website. ◦ *Note:* The General Risk Assessment is **not dated**.

	• A **Financial Risk Assessment** was undertaken and formally approved at the **Ordinary Parish Council meeting held on 12 April 2023**. This document has also been published on the Parish Council website in accordance with transparency requirements.
Significant Events	**Comments**
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.	**N/A**
General Accounting Principles Compliance	**Comments**
Have appropriate accounting records been properly maintained throughout the reporting period?	**Status: Compliant** **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.**
Have periodic bank account reconciliation been properly conducted throughout the reporting period?	**Status: Compliant** **Periodic bank reconciliations have been properly conducted 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.**
All payments were supported by invoices; all expenditure was approved and VAT properly accounted for.	**Status: Compliant** **Sample invoices and payments examined by the Internal Auditor were found to be fully supported by appropriate**

	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.
Was expected income fully received based on correct prices, properly recorded, and promptly banked?	Status: Compliant 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.
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))	No
Has the authority made any capital expenditure payments in the past fiscal year? (LGA 2003 (S.16)	No
Petty Cash Payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for?	Status: Not Applicable The Internal Auditor confirmed that the Parish Council does not operate a petty cash account. As no petty cash system is in place, there were no petty cash payments, receipts, or VAT entries to examine during the reporting period.
Salaries to employees and allowances to Members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	Status: Compliant 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.

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.	**Status: Not Evidenced** 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.
Were all quarterly reviews published in their entirety, for public consideration?	**Status: Not Evidenced** No evidence was found to confirm that quarterly financial reviews were undertaken; accordingly, there is no evidence that any such reviews were published in their entirety for public consideration.
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.	**Status: Not Evidenced** 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. Where applicable, debtors and creditors were properly recorded.
If the authority certified itself exempt from a limited assurance review.	**Not Applicable**
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.	**Status: Compliant** 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): 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. 2. Preparation of Payment Schedule the Clerk/RFO prepares a schedule of payments for approval at the next Parish Council meeting, attaching all supporting invoices. 3. Member Review and Approval Councillors review the payment schedule and examine the original invoices. Those members authorised to sign cheques sign or initial each invoice to confirm approval. 4. Cheque Signing / Electronic Authorisation Two authorised members sign each cheque (or approve the electronic payment), in accordance with the Financial Regulations. 5. Release of Funds Payments are released only after full compliance with the above steps.
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.	Status: Not evidenced The Internal Auditor sought to confirm whether all individual payments made by direct debit, smaller bankers' standing order, or internet banking (where used) were examined and approved by members in a manner consistent with the controls applied to cheque payments. However, this could not be evidenced, as no copy payment schedules or supporting documentation were provided to demonstrate member review or approval of these transactions. Status: Not evidenced Controls (as stated in Financial Regulations): 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. In the absence of supporting schedules, the Auditor was unable to verify

	that these controls were applied in practice for non-cheque payments.
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)	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 *Governance and Accountability Practitioners' Guide*. This could not be evidenced, as no documentation or signed reconciliation reports were provided to demonstrate that such reviews had taken place during the reporting period.
ASSET MANAGEMENT PROCESS	
Does the Council maintain a register of all material assets owned, or in its care?	Status: Compliant 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.
Are the assets and investments register up to date?	Status: Compliant 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.

Have dates of acquisitions been noted?	Status: Not recorded 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.
Is a life estimate recorded?	Status: Not recorded 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.
Has the location of the item been recorded?	Status: Partially recorded The Internal Auditor reviewed the asset register to determine whether the location of each asset had been recorded. It was noted that locations are recorded for some items only, and not consistently across the full register.
Do asset insurance valuations agree with those in the asset register?	Status: Compliant 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?	Status: Not Evidenced
Are asset values based on purchase cost net of VAT (where known)?	Status: Compliant
Does the Council function 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 acts as Sole or Custodial Trustee for any charitable funds. It was confirmed that the Council does not function as Sole or Custodial Trustee for any such charities during the reporting period.

Sale of fixed assets	
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.	**Status: Not applicable – no disposals** **The Internal Auditor considered whether any disposal of a fixed asset during the fiscal 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**

Observations	• Ensure that **all non-cheque payments** (direct debits, standing orders, online payments) are included in a **payment schedule** presented to Council. • Require members to **review and minute approval** of these payments at each meeting. • Retain **copies of payment schedules** as audit evidence. • Introduce a formal process for **quarterly budget monitoring and financial review**. • Minute the Council's consideration and approval of each review. • Publish the quarterly reports on the Parish Council website in accordance with transparency requirements.

	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**
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:	**The Parish Council has complied with the statutory regulations relating to these obligations.**
1. Sections 1 and 2 if the Annual Governance & Accountability Statement	**Compliant**
2. A declaration that the status of the statement of accounts is unaudited, and.	**Compliant**
3. A statement that sets out details of how public rights can be exercised (Regulation 15(2)(b)).	**Compliant**
4. The External Auditors Review (Notice of Conclusion of Audit)	**Compliant**
5. 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.	**Compliant**
6. A Risk Management assessment, identifying the risks faced by the authority must be conducted annually, with any steps implemented to manage any risks identified being recorded – Evidence to be provided.	**Compliant**
The authority has appointed an independent and competent person to undertake an effective internal audit to	**The authority has appointed an independent and competent person to undertake an effective internal audit of its risk management, control, and governance**

evaluate the effectiveness of its risk management, control, and governance processes.	processes. For the 2025/26 fiscal year, Aalgaard Renshaw Business Solutions Ltd was formally appointed to conduct the Internal Audit. Status: Compliant
The Internal Auditor was appointed through the provision of a Letter of Engagement?	Compliant
Is the appointed Internal Auditor Independent and Competent?	The authority has confirmed that the appointed Internal Auditor is independent of the authority's financial decision-making processes and is competent to conduct 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
Does the Internal Auditor hold any Financial Qualifications?	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 elevated level of professional competence and suitability for undertaking the authority's internal audit. Status: Yes – Qualified
Does the Internal Auditor carry Liability Insurance? (Policy details to be included).	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. Status: Yes – Insured

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.	**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.** 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 elevated level of assurance that the Internal Audit is conducted in accordance with proper practices and sector-specific requirements. **Status: Yes – Fully Competent and Knowledgeable**
Does the Internal Auditor possess an awareness of the most recent Model Standing Orders and Model Financial Regulations?	**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 conducted with reference to current sector-standard governance frameworks and aligns with proper practices expected of Parish and Town Councils.** **Status: Yes – Compliant**
Does the Internal Auditor have an awareness of the relevance of VAT and PAYE/NIC rules applied to the authority?	**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 properly considered during the internal audit process.** **Status: Yes – Competent and Knowledgeable**