

# St Mewan Parish Council

## Internal Audit Report

Year Ended 31<sup>st</sup> March 2025

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**Prepared by:** Aalgaard Renshaw Business Solutions Ltd

**Date of Interim Visit:** n/a

**Date of Final Inspection:** 23<sup>rd</sup> April 2025

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## **Internal Audit Regulations**

All town and parish Councils are required, by the provisions set out in **The Audit Commission Act 1998** and **Accounts and Audit Regulations** (issued 2015) to arrange for an independent internal audit examination, to be undertaken in respect of the authority's accounting records and system of internal control. The conclusions of the said examinations are, thereafter, reported at Section 4 of the authority's Annual Return for the relevant 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."

The Internal Audit Review was undertaken after the year end. This audit included compliance and substantive testing to ensure that the control objectives are being met.

The Audit does not guarantee that the accounting records are free from fraud or error.

This report details the scope of the assessment undertaken in relation to St Mewan Parish Council for the 2024/25 financial year. This assessment was undertaken on 23<sup>rd</sup> April 2025.

## **Methodology**

When undertaking the Internal Audit for the financial year 2024/25 regard has been given to the materiality of the authority's transactions and the potential for mis-recording or misinterpreting the same in year- end Statement of Accounts/ Annual Return.

Aalgaard Renshaw Business Solutions Ltd operates an investigatory programme, designed to provide the requisite level of assurance that the audited authority has appropriate and robust financial processes in situ, which ensure that transactions are enacted with both efficacy and integrity, and which provide a reasonable probability that any material errors, or possible abuses of organisational, or national, regulatory frameworks are easily identifiable.

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

## **Observations and Conclusions**

All information presented to the Internal Auditors was complete, accurate and well organised.

All payments received and made during the audit period were properly accounted for.

The meticulous record keeping of the Clerk / RFO is to be commended.

It is, however, to be noted that the efficient running of the council's administrative function is hampered by the numerous errors generated by the Scribe Accounting Programme. Those errors cannot be attributed to the administrative staff, who have endeavoured, relentlessly, to address the problems. Correspondence between the parties supports the contention that the Scribe programme is, in some regards, flawed.

It is clear that the Clerk/ RFO and Deputy Clerk have worked tirelessly to ensure that accurate records are available for inspection, often through the utilisation of Exel. It is, therefore, recommended that the Parish Council body should give some consideration to using Exel for all aspects of record keeping.

*Despite the difficulties created by the Scribe programme, it was ascertained from the audit exercise that St Mewan is a well-run, and efficient Parish Council, which provides an effective and valuable service to its' parishioners.*

*The Parish Council's 'Internal Audit Report of the Annual Return, has been duly completed and signed.*

### **Acknowledgement**

*Aalgaard Renshaw Business Solutions Ltd would like to take this opportunity to thank the Members of St Mewan for their instruction to undertake their Internal Audit, and to the Parish Clerk/RFO, Wendy Yelland for her kind co-operation.*

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

*Jacqui Peskett*

*Aalgaard Renshaw Business Solutions Ltd*

## Overview of Council and Corporate Governance Statement

Terms of Engagement		Ref	Notes
1.	Review Terms of Engagement; confirm that engagement is appropriate to this financial year.	Letter of Engagement,	Received May 2024.  ARBS appointed as Internal Auditor at the Ordinary Parish Council Meeting held on 14 <sup>th</sup> February 2024 (Minute OC206/24 refers).
2.	Confirm the professional independence and competence questionnaire has been completed and agreed with the client.	ibid and page 8 of this document	n/a
3.	Agree Internal Audit fee with client.	ibid	£350.00 plus VAT
4.	Agree attendance date.	Telephone	23rd April 2025

Planning Notes		Ref	Notes
5.	Number of Electors.	Cornwall Council	Circa 2932
6.	Precept sum.	Minutes	£103,383.00
7.	Other Income (Total).	Finance Documents	£46,774
8.	Key Personnel.	n/a	Wendy Yelland – Clerk & RFO Amanda Kendall – Assistant Clerk Kevin Westaway- Maintenance
9.	Type of Manual Accounting in Place.	n/a	The Parish Council uses the Scribe accounting system.
10.	Any significant changes to staff/ procedures since previous Internal Audit?	n/a	No changes to staff.
11.	Are there any matters arising from the last Internal Audit and/ or Management Letter?	n/a	No matters arising.
12.	Have there been any matters arising from discussions with Council, including whether there is any evidence of fraud/ material misstatement?	n/a	No matters identified.
13.	Key high risk/ expected problem areas	n/a	Polgooth Playing Field. Matters relating to Solar Panels.  Failure of the Scribe Accounting programme to comprehensively record financial transactions.

<b>Observations</b>	<p><i>It is noted by the Internal Auditor that the Scribe Accounting Programme appears problematic. In our experience this is not an unusual situation, with several Clerks reporting issues relating to the non-publication of receipts and payments, erroneous calculations and difficulty in rectifying errors.</i></p> <p><i>It is accepted that errors noted are not attributable to the Clerk/ RFO, who has provided evidence to support the contention that items were indeed posted to the system by her.</i></p> <p><i>It is respectfully suggested that to ensure accuracy of accounts, entries could be better maintained through the use of Exel spreadsheets – which can be easily checked against bank statements and</i></p>
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	<i>amended if required. Comprehensive reports, which are clear and easy to digest can be created from Exel.</i>
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## Corporate Governance Statement

Area	Response (please provide detail below or on supplementary pages)
<p><b>Please confirm whether or not Standing Orders and Financial Regulations are in place.</b></p> <p><b>If so, when were they last updated and formally adopted by the Council?</b></p> <p><b>(Please provide an electronic copy of both).</b></p>	<p>Standing Orders were reviewed and re-adopted at the Annual Parish Meeting, held on 8<sup>th</sup> May 2024 (Minute AC31/ 24 (y) refers).</p> <p>Financial Regulations (2024) were reviewed and re-adopted at the Annual Parish Meeting, held on 8<sup>th</sup> May 2024 (Minute AC31/24 (ff) refers). These Regulations were then updated, as required, at the Ordinary Parish Council Meeting held on 24<sup>th</sup> September 2024 (Minute OC49/24 refers).</p>
<p><b>Where original minutes are not provided for our examination, please confirm that each page of the master copy is signed or initialed by the Chairman at the subsequent meeting when they are approved.</b></p>	<p>Minutes were examined and it was noted that all are complete and appropriately signed.</p>
<p><b>Does the Council meet the criteria for adoption of the General Power of Competence and, if so, has it been adopted?</b></p> <p><b>If reliance is still placed on S.137, etc., when considering the approval of grants and donations to local (and other) bodies, are the relevant powers considered and formally minuted?</b></p> <p><b>Where detail of powers relied on is only set out on an agenda paper, please provide an example.</b></p>	<p>The Parish Council meets the criteria for adoption of the General Power of Competence, which was adopted in 2021.</p> <p>N/A</p>
<p><b>Please confirm that all internal and external audit reports are presented to and agreed by members, also with agreement on the actions to be taken to address any issues identified. Again, please provide details of the relevant meeting and minute reference.</b></p>	<p>The Annual Internal Audit (2023/24) was presented at the Annual Parish Council meeting held on 8<sup>th</sup> May 2024 (Minute Ref AC11/24 refers).</p> <p>The External Audit was presented at the Extra Ordinary Parish Council meeting held on 24<sup>th</sup> September 2024. It is noted that there was a requirement to re-state figures, prior to the publication of the External Audit. (Minute reference EX07/24 refers).</p>
<p><b>Has the Council reviewed an updated version of the financial risk assessment and formally approved its re-adoption (Governance and Accountability Manual – 2014 refers)</b></p>	<p>The Financial Risk Assessment was reviewed and re-adopted at the Annual Parish Council meeting held on 8<sup>th</sup> May 2024 (Minute AC31/24 bb) refers).</p>
<p><b>When approving payments for release, do those members signing cheques examine and sign / initial individual invoices</b></p>	<p>A 'two-signature' process is applied to the payment process.</p> <p>One cheque issued in the sum of £50, dated 11<sup>th</sup> December 2024 (Minute OC 121/24 refers). Initialed with three signatures.</p>
<p><b>Are all individual payments by direct debit, bankers' standing order, or internet, if in use, similarly examined and approved for payment by members? Please provide details of the controls in place over such payments, where different to those for cheque payments.</b></p>	<p>A payment schedule is drafted by the RFO and distributed to all Parish Councillors in advance of the meeting at which the payments will be considered. The Chairperson checks the schedule against the payment list on occasion.</p> <p>New recipient details are emailed to all Members.</p>
<p><b>Does the Council / a nominated member review the details of bank reconciliations routinely</b></p>	<p>This exercise is undertaken on three occasions per annum.</p> <p>The Parish Council employs a robust process of inspection</p>

<p><b>throughout the year and verify detail to underlying cashbooks and bank statements (Governance and Accountability manual refers)</b></p>	<p>with a clear and comprehensive record being completed and filed after each review. These records were inspected by the auditor on 23<sup>rd</sup> April 2025 and found to be compliant.</p> <p>Cllr Debbie Watts is the appointed Councillor to undertake the inspections.</p>
<p><b>Please provide a brief description of the approach taken to the preparation and approval of the Annual Budget and Precept.</b></p>	<p>The Clerk/RFO undertakes a review of expenditure for the current year, including anticipated expenditure/ income for the remainder of the same. Enquiries are made of suppliers/ subscription-based organisations, to ascertain what percentage increases are likely to be implemented in the following fiscal year, and capital expenditure projects are factored into the calculations. A draft budget and proposed precept are then drawn up and presented to the Finance, Staffing, General Purposes and Audit Committee (hereinafter referred to as FSGPA), which considers the same prior to formulating its recommendation to the Full Council Body. The 2025/26 Budget was considered by the FSGPA at its' meeting held on 25<sup>th</sup> November 2024 (Minute FSGPA34/24 refers). The Draft Precept was considered at the same meeting and is recorded under the same meeting minute. The recommendations arising from the FSGPA meeting were presented to the Full Council Body at the Ordinary Parish Council meeting, held on 11<sup>th</sup> December 2024. The Full Council RESOLVED to approve the budget recommendation of £116,417 (minute OC160/24 refers). The Full Council RESOLVED, at the same meeting, to approve the Precept recommendation of £108,500 (minute OC161/24 refers).</p>
<p><b>Does the Council formally consider and approve the level of reserves (General and Earmarked Funds) to be carried forward to the next fiscal year?</b></p> <p><b>(Such consideration should be minuted formally).</b></p>	<p>Yes. This matter was raised at the FSGPA meeting held on 25<sup>th</sup> November 2024 (minute FSGPA35/24 refers).</p> <p>At that meeting, the Clerk requested that the Ear Mark Reserves be reviewed when the year-end bank statement is received (balance as at 31st March 2025).</p> <p>This request was made as a direct result of the erroneous allocation and omission of financial entries by the Scribe programme. Those errors are judged (by the Internal Auditor) to arise from the systemic failure of the programme, and not from human error.</p> <p>A plethora of correspondence, between the Clerk and Scribe Admin, on the matter was made available for inspection.</p>
<p><b>Has a physical examination / verification of the Councils stock of assets been undertaken recently? If so, when and by whom?</b></p>	<p>Yes. This was undertaken by the Clerk and Deputy Clerk. A comprehensive review is undertaken annually.</p>
<p><b>Are asset values based on purchase cost net of VAT (where known)? Where the details of the purchase cost is unknown, asset values should be reported on the Annual Return at the same value as the previous year, except where new assets are acquired or disposed of.</b></p>	<p>The Parish Council is compliant on this matter. The Internal Auditor has inspected the Asset register and is satisfied that the Parish Council complies fully with the stated requirements.</p>
<p><b>Does the Council function as Sole or Custodial trustees of any charitable funds? If so, are the</b></p>	<p>Yes. The Parish Council is compliant on this matter.</p>



<b>transactions excluded from the Annual Return financial detail at Section 2?</b>	Advice was provided by the auditor in relation to the funds held on behalf of the Trust.
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<b>Observations</b>	<i>The Clerk is to be commended for her meticulous Minutes/ record keeping.</i>
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## Professional Independence and Competence Questionnaire

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 in 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
Is the partner or any senior employee on the audit team in negotiations to join the client?	No
<b>Long association</b>	
Have you been acting for more than 10 years? If yes, then consider rotation/engagement quality review.	No
<b>Provision of other services</b>	
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

## Section 1 – Maintenance of Accounting Records & Bank Reconciliations

### Internal Control Objectives

	Control Objective	Comments
A	Has the RFO been appointed with specific duties? (S.151 LGA 1972)	Yes, a standard NALC contract issued in 2016 (Minute reference FC87/16 refers.  The contract was updated February 2025 with increase in Annual Holiday entitlement after five years.
B	Appropriate records of account have been properly kept throughout the year	The Parish Council Clerk maintains clear and concise records, which are easily accessible.
C	Closing Cashbook Balance	£ 161,318.53
D	Formal, year-end, Bank Reconciliations were carried out.	The Parish Council is compliant with this matter.

Observations	<i>Satisfactory, no issues identified.</i>
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## 2. Review of Corporate Governance

	Control Objective	Comments
E	There are appropriate governance arrangements in place to help ensure compliance with extant legislation and that no decisions are taken that may result in unlawful, or unbudgeted costs.	The Parish Council is compliant with this matter.
F	The Council's Financial Regulations have been met, payments were supported by invoices, expenditure was approved, and VAT was appropriately accounted for.	The Parish Council is compliant with this matter.
G	Clarity of Records	The Clerk/RFO is to be commended on her meticulous record keeping.
H	Precept Setting 2025/26	The Draft Precept was considered at the FSGPA meeting, held on 25 <sup>th</sup> November 2024 at the same meeting and is recorded under meeting minute FSGPA34/24. The recommendations arising from the FSGPA meeting were presented to the Full Council Body at the Ordinary Parish Council meeting, held on 11 <sup>th</sup> December 2024. The Full Council Body RESOLVED, to approve the Precept recommendation of £108,500 (minute OC161/24 refers).

Observations	<i>Satisfactory, no issues identified.</i>
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### 3. Review of Expenditure

Control Objective		Comment
I	Payments	The Parish Council is compliant with this matter.
J	Procurement of services above the 'de minimis' Amount	N/A
K	VAT	The Parish Council is compliant on this matter. The most recent VAT claim document was inspected and found to meet the regulations set out for non-VAT registered, public, bodies.
L	S.137 Expenditure (LGA 1972)	N/A – S137 is not utilised by the Parish Council, which exercises the Power of Competence
M	Petty cash payments were properly supported by receipts, expenditure was approved, and VAT appropriately accounted for	Not utilised.
N	Clerk's Expenditure	Claimed on relevant time sheet. These were inspected and found to be satisfactory.

Observations	<i>Satisfactory, no issues identified.</i>
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### 4. Review of Income

	Control Objective	Comment
O	The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	The Parish Council is compliant with this matter.
P	Expected income was fully received, based on correct prices, properly recorded and promptly banked, with VAT appropriately accounted for.	The sum of £1085.51 was received on 31 <sup>st</sup> May 2024, this represented a VAT claim for the last 2 months of the Financial Year.
Q	Are there any significant, unexplained, variances from the budget?	None Identified.

Observations	<i>Satisfactory, no issues identified.</i>
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### 5. Review of Capital Budgeting

	Control Objective	Comment
R	Sale of fixed assets	N/A
S	Use of income from sales (de minimis £10,000)	N/A
T	Capital Expenditure	Herris Fencing (£506), Signage (£265), Laptop (£750). The sum of £15,000 has been accounted retrospectively. That sum relates to the purchase of solar panels for three village halls. The panels remain the property of the Parish Council.

<b>U</b>	<b>Long-term capital budget/ rolling capital schemes</b>	N/A
<b>V</b>	<b>Capital budget review</b>	N/A

<b>Observations</b>	<i>Satisfactory, no issues identified.</i>
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## 6. Review of Employment Arrangements

	<b>Control Objective</b>	<b>Comment</b>
<b>W</b>	<b>Each employee has been issued with a contract of employment, with clear terms and conditions.</b>	Yes, all three employees have been issued with relevant contracts with clear definition of roles. Annual appraisals noted.
<b>X</b>	<b>Salaries paid agreed with those approved by the Council.</b>	Yes, payroll paperwork examined by the Internal Auditors.
<b>Y</b>	<b>Are all employees in a registered pension scheme/ have all employees been offered the opportunity to enrol in a work pension scheme.</b>	Those eligible are registered in a Pension Scheme.
<b>Z</b>	<b>Are other payments made to employees reasonable and approved by the Council</b>	Yes, clear concise and easy to follow.
<b>AA</b>	<b>Have PAYE / NIC been properly operated by the Council as an employer</b>	Yes, all clear and easy to follow.
<b>AB</b>	<b>Does the Council have current, appropriate Employer Liability Insurance?</b>	Yes, though Zurich Municipal on a 3-year LTA.

<b>Observations</b>	<i>Satisfactory, no issues identified.</i>
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## 7. Risk Management Arrangements

	<b>Control Objective</b>	<b>Comment</b>
<b>AC</b>	<b>Does a review of the minutes identify any unusual financial activity?</b>	No
<b>AD</b>	<b>Do the minutes record the Council carrying out an annual risk assessment?</b>	Yes
<b>AE</b>	<b>Is insurance cover current, appropriate and adequate?</b>	Yes.
<b>AF</b>	<b>Is the Fidelity Guarantee appropriate and has it been reviewed?</b>	Yes, the cover is £250,000.
<b>AG</b>	<b>Are internal control systems documented and regularly reviewed?</b>	Yes. The reviews are regular and comprehensively recorded.
<b>AH</b>	<b>Has the Council carried out a review of the effectiveness of internal auditing during the year?</b>	Yes. The Parish Council is compliant with this matter.
<b>AI</b>	<b>Has appropriate action been taken regarding matters raised in reports from Internal Audit?</b>	No matters raised.
<b>AJ</b>	<b>Have adequate measures and steps been put in place in respect of GDPR.</b>	Yes, a policy is in place, awaiting appointment of a specific Councillor as caretaker.

<b>Observations</b>	<i>Satisfactory, no issues identified.</i>
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## 8. Asset Register

	<b>Control Objective</b>	<b>Comment</b>
<b>AL</b>	<b>Does the Council maintain a register of all material assets owned, or in its care?</b>	Yes. This was inspected by the auditors and found to be compliant with the requirements set out
<b>AM</b>	<b>Are the assets and investments register up to date?</b>	Yes
<b>AN</b>	<b>Have dates of acquisitions been noted?</b>	Yes
<b>AO</b>	<b>Is a life estimate recorded?</b>	No
<b>AP</b>	<b>Has the location of the item been recorded?</b>	No
<b>AQ</b>	<b>Have costs of acquisitions and enhancement been recorded?</b>	No
<b>AR</b>	<b>Have dates of upgrade and disposal been noted?</b>	No
<b>AS</b>	<b>Do asset insurance valuations agree with those in the asset register?</b>	Yes

<b>Observations</b>	<p><i>The Clerk has maintained a comprehensive Exel spreadsheet, detailing all assets held by the Parish Council. This document meets the standard required under this section of the Internal Audit.</i></p> <p><i>However, it is noted that the Scribe Asset Register does not reflect all assets listed on the Exel spreadsheet. An examination of correspondence between the Clerk and Scribe Admin highlights the difficulties which have been experienced by the Clerk in respect of this matter. The Scribe programme does not appear to efficiently, effectively and accurately record items on its' Fixed Asset and Long-Term Investments page. It is clear to the Internal Auditor that this situation arises from the systemic failure of the programme, and not from human error.</i></p> <p><b><i>Satisfactory, no issues identified (based on the Exel Spreadsheet)</i></b></p>
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## 9. Investments and Loans

	<b>Control Objective</b>	<b>Comment</b>
<b>AT</b>	<b>Have all excess balances been appropriately and prudently invested in appropriate accounts for safeguarding? (LGA 2003 and guidance issued by the Secretary of State).</b>	<p>The Parish Council has been compliant in previous years; however, this matter was raised at the FSGPA meeting held on 25<sup>th</sup> November 2024 (minute FSGPA35/24 refers).</p> <p>At that meeting, the Clerk requested that the Ear Mark Reserves be reviewed when the year-end bank statement is received (balance as at 31st March 2025).</p> <p>This request was made as a direct result of the erroneous allocation and omission of financial entries by the Scribe programme. Those errors are judged (by the Internal Auditor) to arise</p>

		<p>from the systemic failure of the programme, and not from human error.</p> <p>A plethora of correspondence, between the Clerk and Scribe Admin, on the matter was made available for inspection.</p>
<b>AU</b>	<b>Does the Council have, documented and approved, appropriate recovery actions for unpaid debts/ writing off, of irrecoverable debts process/ debt monitoring arrangements in place?</b>	No. Guidance would be sought should action be necessary.

<b>Observations</b>	<i>It is the opinion of the Internal Auditor that ear-marked reserves will be correctly allocated, once the March 2025 bank statement is received. The reasons for deferring this task are deemed to be acceptable.</i>
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## 10. Audit Notices and Annual Return

	<b>Control Objective</b>	<b>Comment</b>
<b>AV</b>	<b>Were these advertised to the public?</b>	Yes, in line with statutory requirements.

<b>Observations</b>	<i>Satisfactory. No issues identified.</i>
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## 11. Transparency

	<b>Control Objective</b>	<b>Comment</b>
<b>Observations</b>	<i>Satisfactory, no issues identified.</i>	

<b>Recommendations</b>	<p><i>It is recommended that the Parish Council Body should consider utilising the Exel programme for maintenance of records. The Clerk/RFO has been obliged to expend a great deal of parish time addressing the errors created by their existing finance package.</i></p> <p><i>It is recommended that the ear-marked reserves are agreed in early course.</i></p>
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