

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**, **St Mewan Parish Council** appointed **Aalgaard Renshaw Business Solutions Ltd** 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 **St Mewan Parish Council** in respect of the **2025/26 fiscal year**. The Internal Audit was completed on **28 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**.

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

Observations and Conclusion

*The internal audit has identified that the Parish Council demonstrates a **consistently high standard of record-keeping, compliance, and professional administration** across all areas reviewed. Documentation presented for audit was complete, well organised, and readily accessible, reflecting a disciplined and methodical approach to fiscal management and statutory governance. The Clerk's management of the Council's records, procedures, and statutory responsibilities is of a notably high quality, and the Council's collective oversight supports a strong and effective control environment.*

The Council's financial information is maintained accurately, with clear audit trails and transparent decision-making processes. Compliance with statutory and regulatory requirements is evident throughout the documentation reviewed, and the standard of administrative practice observed is commendable. This provides an elevated level of assurance regarding the integrity and effectiveness of the Council's governance arrangements and stewardship of public funds.

In reviewing the asset register, it is noted that the Council does not record life-expectancy estimates for its assets. While this represents a departure from ideal asset-management practice, it is recognised that many of the Parish Council's assets—such as benches, noticeboards, small tools, and community infrastructure—do not lend themselves to a reliable or meaningful assessment of lifespan. Their longevity is influenced by variable environmental conditions, patterns of use, and the ability to repair or refurbish items over time. As such, full compliance with this expectation is not always practicable for smaller authorities, and the absence of lifespan estimates does not detract from the overall quality of the Council's asset management.

Consideration was also given to the publication of detailed financial information, particularly where such information could be expected to prejudice an upcoming or potential tendering process. The Clerk highlighted the difficulty in publishing itemised or identifiable financial data in circumstances where doing so may compromise the Council's ability to obtain best value or may inadvertently advantage prospective contractors. Following discussion, a proportionate and practical compromise was agreed between the Internal Auditor and the Clerk. This approach is expected to ensure that the Council can continue to meet its transparency obligations while safeguarding the integrity and fairness of procurement activity. It is the Auditor's view that this agreed method will allow the Council to achieve compliance without exposing commercially sensitive information.

Overall, the audit concludes that the Parish Council operates to a high standard of compliance and professionalism, with strong internal controls and well-maintained records that support effective governance and financial oversight.

Acknowledgement

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

Thank you also to the Clerk/RFO, Mrs Wendy Yelland for his kind co-operation.

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

Jacqui Peskett

Aalgaard Renshaw Business Solutions Ltd

Terms of Engagement		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.		£360.00
4.	Agree attendance date.		27th 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 participate 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	St Mewan Parish Council
Name of Clerk/ RFO	Wendy Yelland
Contact Details of Clerk	clerk@stmewanparishcouncil.gov.uk
Parish Council Website address	www.stmewanparishcouncil.gov.uk
2025/26 Precept Sum	£103,383
Insurance Policy Details	Zurich Parish Council Insurance
Accounting Package Used by the RFO	Exel
Name of Chair	Cllr. John Vine
Contact Details of Chair	john.vine@stmewanparishcouncil.gov.uk
Is the Clerk CiLCA Qualified?	Yes
Appointed Member for Financial Reviews	Full Council undertakes the financial reviews.
Number of Members Permitted	Thirteen
Number of Members (Actual)	Thirteen
How many Members of Staff are Employed by the Smaller Authority?	Three: Wendy Yelland – Clerk & RFO Amanda Kendall – Assistant Clerk Kevin Westaway- Maintenance
Does the Smaller Authority have the Power of Competence?	Yes

When was the Power of Competence last Agreed?	14th May 2025 (Minute AC20/25 refers)
Key/High Risk/ Expected Problem Areas	None identified.
Do all Members of Staff have a valid Contract of Employment? Note: List All Staff Members, job descriptions and date of contract of Employment	Yes
Are all staff Members in a Pension Scheme?	Those eligible are registered in a Pension Scheme.
How many Committees does the authority run? What are they and how often do these committees meet?	The Parish Council has two committees. Finance Planning These committees meet when required to do so.
How many Working Groups does the authority run? What are they and how often do these working groups meet?	Goffin Project The committee meets when required to do so.
Date of Annual Parish Meeting	9th April 2025
Date of Presentation of Internal Audit to the Smaller Authority	14th May 2025 (Minute AC11/25 refers)
Date of presentation of The Annual Governance Statement 2024/25	14th May 2025 (Minute AC12/25 refers)
Date of presentation of the Annual Accountancy Statement 2024/25	14th May 2025 (Minute AC13/25 refers)
Dates of Exercise of Public Rights	3rd June 2025 – 14th July 2025

Date that the Annual Precept was Approved by the smaller Authority.	14th January 2026 (Minute C150/26 refers)
Opening Cashbook Balance at the commencement of the Financial Year under review	£161,319
Closing Cashbook Balance at the end of the Financial Year under review.	£173,759.33

Policies and Process Documents

Policy Document	Last Review	Comment
Standing Orders	14/05/2025 (Minute AC25/26 refers)	Status: Compliant
Financial Regulations	14/05/2025 (Minute AC25/26 refers)	Status: Compliant
Member Code of Conduct	14/05/2025	Status: Compliant
IT Policy	14/01/2026 (Minute OC155/26 refers)	Status: Compliant
Equality & Diversity Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
Handling of Complaints Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
Grievance Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
GDPR Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
Data Breach Policy	13/09/2023	Status: Compliant
Data Subject Request Policy	13/09/2023	Status: Compliant
Investment Strategy Policy	Approved 14/05/2025 (Minute AC27/25 refers)	Status: Compliant
Grants Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
Health & Safety Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
Procurement Policy	Procurement guidance is provided in the Financial Regulations.	Status: Compliant
Model Publication Scheme	14/05/2025 (Minute AC26/25 refers)	Status: Compliant

Reserves Policy	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
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Processes

Committee Terms of Reference	Agreed 14/05/2025 (Minute AC18/25 refers)	Status: Compliant
Statement of Internal Control/ Review of Effectiveness of System of Internal Control (AAR 2015 Section 6(1) refers	14/05/2025 (Minute AC26/25 refers)	Status: Compliant
Asset Register (including Land Holdings)	Inspected and found to provide comprehensive information.	Status: Compliant Compliant Assets are valued at £437,947.45. It is recommended that the Asset Register, and location of Parish Assets, should be published on the website to meet transparency requirements.
Internal Control Register (Monthly Review)	Inspected	Status: Compliant
Register of Interest – All Members	The review of the Parish Council website confirmed that all required Registers of Members' Interests are published and available to the public. No omissions or compliance issues were identified in respect of this obligation.	Status: Compliant
Financial Risk Assessment (Annually Reviewed)	A Risk Management Policy dated 2025 is in situ – Section 7 refers to Financial Risks and Controls. A schedule of risks has also been published (October 2025).	Status: Compliant

Observations	The review identified no material weaknesses in statutory or regulatory compliance. The Parish Clerk and Council are therefore commended for their exemplary compliance standards and effective administrative oversight.
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Digital and GDPR Compliance (Assertion 10 SAPPP 2025)

Note:

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

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

<p>Under Data Protection Act 2018 (S.7) Parish Councils and Parish Meetings are exempt from this requirement</p> <p>Note: Details</p>		
<p>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?</p>	<p>Regular data audits are undertaken by the Clerk. The parish Council retains no personal data</p>	<p>Status: Compliant</p>
<p>Does the authority implement a Data Protection Policy on data handling, storage, and sharing?</p>	<p>This forms part of the GDPR Policy</p>	<p>Status: Compliant</p>
<p>Does the Authority provide regular training to ensure that all staff and Members are trained on data protection principles and practices?</p>	<p>Not at present. However, the Parish Council will imminently introduce an effective method of Data Protection, which will incorporate on-going Data Protection Training for the appointed Data Protection Monitor and staff.</p>	<p>Status: Not evidenced at the time of the Internal Audit but a training programme is currently being progressed by the Parish Council.</p>
<p>Does the authority secure data using appropriate technical and organisational measures to protect data from breaches?</p>	<p>The Internal Auditor reviewed the authority's arrangements for securing data and ensuring compliance with the data protection requirements set out in the <i>UK GDPR</i> and the <i>Data Protection Act 2018</i>. Based on the information provided and the nature of the Parish Council's operations and website, it is considered that the Council has appropriate technical and organisational measures in place to protect data from loss, misuse, or unauthorised access.</p> <p>These measures include:</p> <ul style="list-style-type: none"> • Use of a secure, externally-hosted parish council website, appropriate 	<p>Status: Compliant</p>

	<p>to the scale and risk profile of the authority</p> <ul style="list-style-type: none"> • 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 <p>Given the size and status of the authority, and the low-risk nature of the data it processes, the arrangements in place are considered proportionate and compliant with statutory expectations.</p> <p>Status: Compliant</p>	
<p>Does the authority have a plan to implement procedures for Subject Access Requests (SARs)?</p>	<p>This is set out in the Data Subject Request Policy.</p>	<p>Status: Compliant</p>

FREEDOM OF INFORMATION		
<p>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.</p>		
<p>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.</p>	<p>The Parish Council provides information to parishioners through the 'News' section of the official website.</p>	<p>Status: Compliant</p>
<p>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.</p>	<p>Affirmative. The Parish Clerk operates a robust and effective system for the provision of information.</p>	<p>Status: Compliant</p>
<p>Does the authority produce a schedule of any fees charged for access to information which is made proactively available.</p>	<p>No – but would do so if requested.</p>	<p>Status: Compliant</p>
<p>Does the Authority publish any dataset held by the authority that has been requested, and any updated versions it holds, unless the authority is satisfied that it is not appropriate to do so; to publish the dataset, where reasonably practicable, in an electronic form that is capable of re-use; and, if any information in the dataset is a relevant copyright work and the public authority is the only owner, to make the information available for re-use under the terms of the Re-use of Public Sector Information Regulations 2015, if they apply, and otherwise under the terms of the Freedom of</p>	<p>No – but would do so if required.</p>	<p>Status: Compliant</p>

<p>Information Act section 19. The term ‘dataset’ is defined in section 11(5) of the Freedom of Information Act. The term ‘relevant copyright work’ is defined in section 19(8) of that Act.</p>		
<p>Classes of information</p>		
<p>Who we are and what we do. Organisational information, locations and contacts, constitutional and legal governance.</p>	<p>This information is available on the Parish Council website</p>	<p>Status: Compliant</p>
<p>What we spend and how we spend it. Financial information relating to projected and actual income and expenditure, tendering, procurement, and contracts. Ensuring internal oversight of financial transactions.</p>	<p>The Internal Auditor noted that schedules of income/ expenditure are routinely provided to Members at each Ordinary Parish Council meeting, ensuring internal oversight of financial transactions.</p>	<p>Status: Compliant</p>
<p>How we make decisions. Policy proposals and decisions. Decision making processes, internal criteria and procedures, consultations.</p>	<p>This information is contained within the Minutes of Parish Council and Committee meetings – all of which are published on the Parish Council website.</p>	<p>Status: Compliant</p>
<p>Our policies and procedures. Current written protocols for delivering our functions and responsibilities</p>	<p>All policies and procedure documentation are published on the Parish Council website.</p>	<p>Status: Compliant</p>
<p>Lists and registers. Information held in registers required by law and other lists and registers relating to the functions of the authority.</p>	<p>These documents are comprehensive and are published by way of policies.</p>	<p>Status: Compliant</p>

<p>Observations</p>	<p>The Parish Council meets the requirements set out in this section. Controls are well-designed and operating effectively, with no material weaknesses identified. Compliance practices are consistent, timely, and transparent, reflecting strong administrative oversight.</p>
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Freedom of Information Act – publication requirements, as set out in the Transparency Code for Smaller Authorities

INFORMATION TO BE PUBLISHED	COMMENT
<p>All items of expenditure above £100, including:</p> <ul style="list-style-type: none"> The date the expenditure was incurred. A summary of the purpose of the expenditure. The amount of the expenditure VAT that cannot be recovered 	<p>Status: This requirement is currently being addressed by the Parish Clerk. However, it was noted that the maintained accounts are correctly maintained.</p> <p>The <i>Transparency Code for Smaller Authorities 2015</i>, states that smaller authorities must publish “all items of expenditure above £100”.</p>
<p>End of year accounts – publication of the relevant page of the Annual Return form will suffice.</p> <p>This should be accompanied by:</p> <ul style="list-style-type: none"> 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. 	<p>Compliant - AGAR</p> <p>Compliant - AGAR</p> <p>Compliant - AGAR</p> <p>Compliant – AGAR</p> <p>Status: Compliant</p>
<p>Annual governance statement</p>	<p>Published on website – compliant.</p> <p>Status: Compliant</p>
<p>Internal audit report - Publication of the relevant page of the completed Annual Return form will meet this requirement. The internal audit report should be signed by the person who conducted the internal audit.</p>	<p>Published on website – compliant.</p> <p>Status: Compliant</p>
<p>List of councillor or member responsibilities</p>	<p>Published on website - Status: Compliant</p>

<p>Location of public land and building assets .</p>	<p>Status: Compliant</p>
<p>Minutes, agendas, and meeting papers of formal meetings .</p> <p>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.</p>	<p>Status: Compliant</p> <p>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 time limit, and signed minutes are made available following their formal approval by the Council.</p>
<p>Method of Publication</p>	<p>Status: Compliant</p> <p>Published on website.</p>

<p>Observations</p>	<p>The only outstanding Transparency Code requirement relates to the publication of expenditure above £100, which is currently being actioned by the Parish Clerk. All other requirements are met, and the accounts are properly maintained.</p>
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Agenda Presentation

COMMENTS	
Did each Agenda contain the appropriate summons?	Agendas checked - Status: Compliant
Was each Summons Correctly Signed by the Clerk?	Agendas checked - Status: Compliant
Was the required amount of notice provided to the public?	Period between date of publication and meeting checked - Status: Compliant
Were Agenda Items correctly listed?	Agendas checked- Status: Compliant
Was the date, place and time of the meeting clearly displayed?	Agendas checked - Status: Compliant
Were Agendas and Minutes properly advertised?	Status: 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. Status: Compliant
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. Status: Compliant
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.

	Status: Compliant
Were decisions properly Minuted (proposer/ seconder/ decision/ vote result?).	All copy Minutes checked - Status: Compliant
Are all financial transactions contained within/ appended to the Minutes, and published?	Status: Compliant
Is the time of closure of the meeting recorded in the Minutes?	<p>Inspection of the published Minutes highlighted that the Parish Council was compliant with this requirement.</p> <p>Status: Compliant</p>

Observations	<p>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.</p>
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Meetings

How many Ordinary (Regular) smaller authority Meetings were held during the year being reported upon?	Ten
How many Extraordinary Smaller Authority Meetings were held during the year being reported upon?	None
How Many Committee Meetings were held during the year being reported on?	Three Finance Eight Planning
Are Committee Minutes properly accounted for and available on the smaller Authority website?	Compliant
How Many Working Group Meetings were held during the year being reported on?	None
How many authority meetings were inquorate?	None
Were Minutes for the previous meeting(s) considered and approved (or otherwise).	Perusal of the Minutes highlighted that the Parish Council had properly considered and approved Minutes from the previous meeting. Status: Compliant
Was the approval of the previous meeting(s) Minutes properly recorded in the Minutes for the meeting at which they were approved?	Status: Compliant
Were the approved Minutes properly signed by the Chairman on each page?	Status: Compliant

Observations	The Parish Council is compliant regarding this section of the audit.
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Finance (Accounts and Audit Regulations 2015)

Budget and Precept	Comments
<p>Has the Authority effectively monitored actual performance against budget actual performance throughout the relevant year?</p> <p>LG Finance Act 1992 (as amended)</p>	<p>Section 2 of the authority's Financial Regulations sets out the arrangements for risk management and internal control, including the requirement to review the effectiveness of internal controls (para. 2.4) and to undertake bi-annual verification of bank reconciliations (para. 2.6).</p>
<p>Was corrective action taken where necessary?</p> <p>LG Finance Act 1992 (as amended) (S.28 (3))</p>	<p>Not applicable</p>
<p>Did the authority prepare and approve a budget before setting the precept for the following fiscal year? (please provide dates and Minute References).</p>	<p>The authority is compliant on these points.</p>
<p>When setting the budget, did members take into account-</p> <ul style="list-style-type: none"> (a) The robustness of the estimates made for the purposes of the calculations and (b) The adequacy of the proposed financial reserves? <p>LGA 2003 (Section 25 (a) and (b))</p>	<p>Budget setting documentation was provided to the Internal Auditor. Review of this documentation confirms that the budget setting process was robust, evidence-based, and aligned with good fiscal management practice. The process demonstrated clear consideration of anticipated income, planned expenditure, and emerging financial pressures (Minute FSGPA25/25 refers).</p> <p>The 2026/27 Draft Budget was approved by Members at the Ordinary Parish Council Meeting held on 14th January 2026 (Minute OC149/26 refers). At the same meeting Members approved the 2026/27 Precept w (Minute OC150/26 refers). The Council Body also considered and agreed Earmarked Funds. (Minute OC151/26 refers).</p> <p>The documentation provided also confirms that the proposed budget was published to parishioners, supporting transparency and</p>

	enabling public scrutiny in accordance with expected standards for smaller authorities.
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 significant project/ long-term commitment? (Please provide Minute References)	Not applicable
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?	The authority is compliant on this requirement. The Clerk has been appointed as the RFO and the required duties incorporated into her Contract of Employment. Status: Compliant
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)	The authority is compliant on this requirement. 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. Status: Compliant

<p>Have regular bank reconciliations been carried out throughout the reporting period?</p>	<p>Status: Compliant</p>
<p>Has the financial end-of-year statement been provided to, and reviewed by, Members? (Minute Reference Number to be provided)</p>	<p>The authority is compliant on this requirement. The 2025/26 End of year Accounts, Reserves, Assets and Bank Reconciliation will be considered at the Finance Meeting, and subsequent Parish Council Meeting, to be held in May 2026.</p>
<p>Have suitable arrangements been put in place to ensure that any surpluses are invested appropriately ? (Statutory Guidance on Local Government Investments refers).</p>	<p>Status: Compliant</p>
<p>Has the General Reserves Policy been reviewed, and the level and purpose of all Earmarked Reserves been agreed?</p>	<p>Status: Compliant</p>
<p>Internal Controls</p>	<p>Comments</p>
<p>To meet this requirement, the following processes must be in place:</p>	
<p>Standing Orders and Financial Regulations are in place.</p>	<p>Status Compliant – published on the Parish Council website.</p>
<p>Do Financial Regulations incorporate provisions for securing competition and regulating the way tenders are invited?</p>	<p>The Internal Auditor reviewed Section 5 of the authority’s Financial Regulations. These clearly embed mechanisms to secure competition and to control how tenders are invited. They establish a tiered procurement framework that escalates requirements based on contract value, ensuring competitive pricing at lower thresholds and formal tendering — including compliance with the Public Contracts Regulations 2015 — for higher-value contracts. This structure provides transparency; safeguards value for money and regulates the tendering process in a consistent and legally compliant manner. Status: Compliant</p>

<p>Do Financial Regulations detail the process to be applied when ordering goods for the authority, commissions services for the authority?</p>	<p>Section 5 of the Financial Regulations set out the processes to be followed when ordering goods or commissioning services for the authority. They outline the required authorisation levels, competitive procurement thresholds, verification of lawful expenditure, and the requirement to issue and retain official orders. Collectively, these provisions provide a clear procedural framework governing how goods and services must be procured and ordered.</p> <p>Status Compliant</p>
<p>Do Financial Regulations detail arrangements for the management of debtors?</p>	<p>The Financial Regulations do not set out arrangements for managing debtors, and there is no defined process for raising invoices, monitoring outstanding amounts, or pursuing overdue debts. This reflects the Council’s operational context, as it does not sell services and all regular income is low-value and collected via direct debit, resulting in minimal debtor activity.</p>
<p>Do Financial Regulations detail how the authority must manage receipts and make payments?</p> <p>(Please outline the process for these transactions)</p>	<p>The Financial Regulations set out detailed arrangements for how the authority must manage payments, including authorisation, verification, banking controls, and electronic payment procedures. However, they provide limited explicit detail on the handling of receipts, with most provisions focused on expenditure and payment security.</p> <p>Sections 6 to 8 of the Financial Regulations provide guidance for the payment of invoices and the handling of receipts.</p> <p>Financial Regulations provide that the RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council.</p> <p>Status Compliant</p>
<p>Is section 150(5) of the Local Government Act 1972 alluded to in Financial Regulations – the requirement for</p>	<p>The financial regulations states that a record of payments made under the terms of the Financial Regulations shall be drawn</p>

<p>cheques/ orders for payment to be signed by two elected members?</p>	<p>up and be signed by two members on each occasion when payment is authorised.</p> <p>Status Compliant</p>
<p>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?</p>	<p>Status: Compliant</p>
<p>Have all bank mandates been authorised by the council body, have a list of authorised signatories for each account?</p>	<p>Status: Compliant</p>
<p>Have all VAT payments made during the past year been properly reclaimed?</p> <p>(Detail when/ how much was reclaimed)</p>	<p>Status: Compliant</p>
<p>Has the Parish Council relied on S.137, if so, please list all payments made.</p>	<p>No, the Parish Council exercises the Power of Competence.</p>
<p>Where the power of competence exists, were all grants made in accordance with the permissions granted?</p>	<p>Status: Compliant</p>
<p>What process is in situ for the procurement of services from external sources?</p>	<p>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.</p> <p>Status: Compliant</p>
<p>What is the level of expenditure which requires the contract to be put out to tender?</p>	<p>The Financial Regulations clearly specify that any contract with an estimated value exceeding £60,000 (including VAT) must be subject to a formal tender process. At this</p>

	<p>threshold, the Clerk is required to advertise an open invitation to tender and follow the procedures set out in Appendix 1. This establishes a defined control point ensuring transparency, competition, and compliance with procurement requirements for higher-value contracts.</p> <p>Status: Compliant</p>
<p>What is the agreed level of expenditure delegated to the Clerk?</p>	<p>The Financial Regulations delegate limited expenditure authority to the Clerk. The Clerk may authorise payments up to £500 (excluding VAT) within an approved budget, and up to £2,000 (excluding VAT) in cases of serious risk to service delivery or public safety. The Clerk may also authorise urgent payments required to avoid late-payment charges, provided there is no dispute, and the payment is reported to council. The Clerk, in consultation with the Chair, may authorise expenditure up to £2,000 (excluding VAT).</p> <p>The Parish Clerk has not been provided with a credit card.</p> <p>Status: Compliant</p>
<p>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?</p>	<p>Yes. The Parish Council services a Public Works Loan which was secured in 2017 to finance the purchase of new play equipment for all three of the authority's play areas. The current balance of the loan is £32,188.</p>
<p>Review of Effectiveness (Regulation 6 of the Accounts and Audit Regulations 2015)</p>	<p>Minute AC26/25 May meeting refers.</p>
<p>Compliance with laws, regulations, and proper practices</p>	
<p>Comments</p>	
<p>Has the authority acted within its powers when making decisions?</p>	<p>A review of Council agendas confirmed that the Parish Council has acted within its lawful powers when making decisions. Agenda items</p>

	<p>were properly listed, enabling Members to make decisions only on matters for which the Council has the legal authority to act.</p> <p>Status: Compliant</p>
<p>Does the authority exercise the General Power of Competence? (Localism Act 2011 and The Parish Councils (General Power of Competence)(Prescribed Conditions) Order 2012)</p>	<p>The Authority does exercise the Power of Competence</p>
<p>What processes are in place to ensure the authority's compliance with statutory regulations/ proper practices is regularly reviewed? (Accounts and Audit Regulations 2015)</p>	<p>The Council ensures ongoing compliance with statutory regulations and proper practices through regular consideration of governance and financial matters at meetings, annual review, and approval of key documents (including the AGAR and Annual Governance Statement), routine financial reporting, and the receipt and review of Internal Audit findings. These processes provide continuous oversight in line with the Accounts and Audit Regulations 2015.</p> <p>Status: Compliant - Evidenced through Council minutes and AGAR</p>
<p>Comments</p>	
<p>Exercise of Public Rights/ External Auditors Review</p>	
<p>The authority provided for the exercise of public rights (Sections 25 and 27 of the Local Audit and Accountability Act 2014) and Regulation 15(2)(b).</p>	<p>The authority has made the required documents available for public inspection on its website. It also properly provided for the exercise of public rights in accordance with Sections 25 and 27 of the Local Audit and Accountability Act 2014 and Regulation 15(2)(b) of the Accounts and Audit Regulations.</p> <p>Status: Compliant</p>
<p>A notice of conclusion of the external auditor's limited assurance review of the AGAR, along with relevant accompanying information, was published (Regulation 16 of the Accounts and Audit Regulations 2015)</p>	<p>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</p>

	<p>available for public inspection on the authority's website.</p> <p>Status: Compliant</p>
Reports from Auditors	Comments
<p>Both Internal and External Auditor reports were presented to the full council body at a public meeting.</p> <p>Please provide relevant dates and Minute references.</p>	<p>Both the Internal Audit Report and the External Audit Report were formally presented to the full Council at public meetings.</p> <ul style="list-style-type: none"> The Internal Audit Report was presented to St Mewan 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 St Mewan 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. <p>Status: Compliant</p>
<p>The smaller authority took appropriate action on all matters raised in reports from internal and external auditors.</p>	<p>Status: Compliant</p>
Risk Management	Comments
<p>An assessment of the risks facing the smaller authority was conducted.</p> <p>Please provide the dates and policies appertaining to this exercise.</p>	<p>An assessment of the risks facing the authority has been conducted. The Parish Council is compliant with its statutory obligations regarding risk management.</p>

	<ul style="list-style-type: none"> • A General Risk Assessment and a Risk Management Strategy have been published on the Parish Council website. <ul style="list-style-type: none"> • Note: The General Risk Assessment is not dated. • A Financial Risk Assessment was undertaken and formally approved at the Finance Committee Meeting held on 10th December 2025(Minute FSGPA 31/25 refers). And ratified Ordinary Parish Council meeting held on 14th January 2026 (Minute OC146/26b refers). • This document has also been published on the Parish Council website in accordance with transparency requirements. <p>Status: Compliant</p>
Significant Events	Comments
<p>The authority considered whether any litigation, liabilities or commitments, events, or transactions, either during or after the year end, will have an impact on the smaller authority and, where appropriate have them included in the accounting statements.</p>	<p>Status: Compliant</p>
General Accounting Principles Compliance	Comments
<p>Have appropriate accounting records been properly maintained throughout the reporting period?</p>	<p>The accounting records were examined by the Internal Auditor and found to have been properly maintained throughout the reporting period. The Auditor confirmed that the records were kept in accordance with appropriate accounting methods and met the required standards of financial administration.</p> <p>Status: Compliant</p>

<p>Have periodic bank account reconciliation been properly conducted throughout the reporting period?</p>	<p>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.</p> <p>Status: Compliant</p>
<p>All payments were supported by invoices; all expenditure was approved and VAT properly accounted for.</p>	<p>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.</p> <p>Status: Compliant</p>
<p>Was expected income fully received based on correct prices, properly recorded, and promptly banked?</p>	<p>The Internal Auditor confirmed that all expected income was fully received at the correct prices, properly recorded in the accounting system, and promptly banked throughout the reporting period.</p> <p>Status: Compliant</p>
<p>Has the authority undertaken any investments for any purpose relevant to its functions under any enactment, or for the purposes of prudent investment? (LGA 2003 (S.12))</p>	<p>No</p>
<p>Has the authority made any capital expenditure payments in the past fiscal year? (LGA 2003 (S.16))</p>	<p>No</p>
<p>Petty Cash Payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for?</p>	<p>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.</p>

	Status: Not Applicable
Salaries to employees and allowances to Members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	<p>Perusal of the Clerk/RFO/ Deputy Clerk and Handyman pay statements, together with verification of payments made to HMRC for Tax and National Insurance contributions, confirms that salaries and any Member allowances were paid in accordance with the authority's approvals. PAYE and NI requirements were properly applied throughout the reporting period, and the Parish Council is fully compliant with its statutory payroll obligations.</p> <p>Status: Compliant</p>
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.	<p>Perusal of the Finance Committee Minutes confirm that the authority undertook quarterly financial reviews.</p> <p>Minute FSGPA08/25 of the Finance Meeting held on 23/07/2025 refers to the quarterly review for April – June 2025 and.</p> <p>Minute FSGPA 23/25 of the Finance Meeting held on 10th December 2025 refers to the quarterly review for July to September, and October/November 2025</p> <p>Status: Compliant</p>
Were all quarterly reviews published in their entirety, for public consideration?	Status: Not evidenced
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.	<p>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.</p> <p>Status: Compliant</p>
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.

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.

Status: Compliant

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.

The Internal Auditor sought to confirm whether all individual payments made by direct debit, standing order, or internet banking were subject to member scrutiny and approval in the same manner as cheque payments. **Status: Compliant**

Controls (per Financial Regulations):

	<p>The Parish Council's Financial Regulations require that <i>all</i> payments—whether made by cheque, direct debit, standing order, or electronic means—are subject to appropriate scrutiny, verification, and authorisation by members.</p>
<p>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)</p>	<p>The Internal Auditor sought to confirm whether the Council, or a nominated member, routinely reviews bank reconciliations throughout the year and verifies the reconciliation detail against the underlying cashbooks and bank statements, as recommended in the <i>Governance and Accountability Practitioners' Guide</i>.</p> <p>u This task is, in fact undertaken by the whole Parish Council monthly.</p> <p>Status: Compliant</p>
<p>Does the Council maintain a register of all material assets owned, or in its care?</p>	<p>The Internal Auditor inspected the Parish Council's arrangements for recording material assets and confirmed that the Council maintains an appropriate asset register covering all assets owned by, or in the care of, the authority. The register was found to be up to date and compliant with the requirements of the Governance and Accountability framework.</p> <p>Status: Compliant</p>
<p>Are the assets and investments register up to date?</p>	
<p>Have dates of acquisitions been noted?</p>	<p>The Internal Auditor reviewed the asset register to confirm whether dates of acquisition had been recorded for all listed assets. It was noted that dates of acquisition have not been entered.</p> <p>Status: Not recorded</p>
<p>Is a life estimate recorded?</p>	<p>The Internal Auditor reviewed the Council's asset register to determine whether life-expectancy estimates had been recorded for the Council's assets. It was</p>

	<p>noted that no life-expectancy estimates are recorded for any items (Status: Not recorded).</p> <p>While this represents a gap when measured against good practice in asset management, it is important to acknowledge the practical context. Much of the equipment and infrastructure owned by the Parish Council—such as benches, noticeboards, small tools, and community assets—cannot be reliably assigned a definitive end-of-life date due to their variable usage, environmental exposure, and the ability to repair or refurbish them over time. As such, full compliance with this requirement cannot always be achieved in practice, and the absence of life-expectancy estimates does not indicate weak asset stewardship.</p>
<p>Has the location of the item been recorded?</p>	<p>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.</p> <p>Status: Compliant</p>
<p>Do asset insurance valuations agree with those in the asset register?</p>	<p>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.</p> <p>Status: Compliant</p>
<p>Has a physical examination / verification of the Councils stock of assets been undertaken recently? If so, when and by whom?</p>	<p>Maintenance Man undertakes the playground inspections.</p> <p>Recommended that Clerk plus a Member of the Parish Council undertake this task quarterly.</p> <p>Status: Compliant</p>
<p>Are asset values based on purchase cost net of VAT (where known)?</p>	<p>Yes</p> <p>Status: Compliant</p>

<p>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?</p>	<p>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.</p>
<p>Sale of fixed assets</p>	
<p>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.</p>	<p>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.</p> <p>Status: Not applicable – no disposals</p>
<p>Use of income from sales (de minimis £10,000)</p>	<p>Status: Not Applicable</p>

<p>Observations</p>	<p>The internal audit confirms that the Clerk and Parish Council have maintained an elevated level of compliance across the areas reviewed, demonstrating strong governance and effective administrative practice.</p>
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Compliance with Laws, Regulations and Audit Regulations 2015

	<p>Comments</p>
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<p>Does the authority exercise the General Power of Competence (Localism Act 2011)?</p>	<p>No</p>
<p>Are procedures in place to ensure that the authority is compliant with statutory regulations and applicable proper practices – and that these are regularly reviewed?</p>	<p>The Parish Council meets its responsibilities. This is evidenced from Parish Council Minutes and other published documents</p>
<p>Exercise of Public Rights. Sections 26 and 27 of the Local Audit and Accountability Act 2014 require the RFO to published on the authority's / other website:</p> <ol style="list-style-type: none"> 1. Sections 1 and 2 of the Annual Governance & Accountability Statement 2. A declaration that the status of the statement of accounts is unaudited, and. 3. A statement that sets out details of how public rights can be exercised (Regulation 15(2)(b)). 4. The External Auditors Review (Notice of Conclusion of Audit) 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. 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. 	<p>The Parish Council has complied with the statutory regulations relating to these obligations.</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p> <p>Compliant</p>
<p>The authority has appointed an independent and competent person to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes.</p>	<p>The authority has appointed an independent and competent person to undertake an effective internal audit of its risk management, control, and governance processes. For the 2025/26 fiscal year, Aalgaard Renshaw Business Solutions Ltd was formally appointed to conduct the Internal Audit. Status: Compliant</p>

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

<p>authorities ? – knowledge of this is a prerequisite.</p>	<p>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.</p> <p>Status: Yes – Fully Competent and Knowledgeable</p>
<p>Does the Internal Auditor possess an awareness of the most recent Model Standing Orders and Model Financial Regulations?</p>	<p>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.</p> <p>Status: Yes – Compliant</p>
<p>Does the Internal Auditor have an awareness of the relevance of VAT and PAYE/NIC rules applied to the authority?</p>	<p>Yes. The Internal Auditor possesses a strong understanding of the relevance and application of VAT and PAYE/NIC rules as they apply to smaller authorities. This is supported by formal qualifications, including Carolyn May’s qualification in the Law of Taxation, which provides a robust foundation in statutory tax requirements. This expertise ensures that VAT treatment, payroll deductions, and HMRC reporting obligations are carefully considered during the internal audit process.</p> <p>Status: Yes – Competent and Knowledgeable</p>