

Clifton Campville with Thorpe Constantine Parish Council

Annual Internal Audit Report 2025/26

This document is a supplement to page 4 of 6 of the Annual Governance and Accountability Return (AGAR) 2025/26, Form 2 and is intended to be read and published with that document. Copies of this document must be displayed with the AGAR and forwarded to the External Auditor.

Internal Control Objective	Response	Reason for 'No'/'Not covered' response
A Appropriate accounting records have been properly kept throughout the financial year.	NO	Until the resignation of the Clerk in October 2025, all accounts were properly kept. For the second half of the year, the accounts were not properly kept. This only came to light at the time of the year-end internal audit.
B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES	
C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES	The risk register was updated in May 2025. The authority is reminded that there is a statutory requirement to review risks annually.
D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	NO	There is no evidence in the minutes published to the website that any discussion of the budget and precept took place before the precept was set. Nor is there any record in the minutes published to the website of the precept set for 2026/27.
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	YES	
F Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	NOT COVERED	No cash transactions occurred
G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	YES	
H Asset and investments registers were complete and accurate and properly maintained	YES	

I Periodic bank account reconciliations were properly carried out during the year.	NO	There is no evidence that any bank reconciliations were carried out following the departure of the previous Clerk.
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES	
K If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	NOT COVERED	The authority had a limited assurance review of its 2024/25 AGAR.
L The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	NO	As a small authority, the Council must adhere to the Transparency Code 2015. The Council has failed to publish to its website any minutes for meetings held in 2026.
M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	YES	
N The authority has complied with the publication requirements for 2024/25 AGAR.	YES	
O The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	NO	Although the Council has made steps towards digital and data compliance, this appears to have stalled following the resignation of the previous Clerk in 2025. As highlighted above, the Council does not fully adhere to the Transparency Code 2015. Also, the Council has failed to adopt an IT policy. Although the Council has a .gov.uk email address, it is noted that a gmail.com email address is currently being used.

P (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/A	
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