



Annual Internal Audit Report 2025/26

The Annual Internal Audit Report was carried out on 14 May 2026 by Jane Chatterton CiLCA PSLCC PIALC

Items with a 'No' response on the Internal Audit Form

The Internal Audit Report (Page 4 of 6) lists **Internal Control Objectives A-P**.

Instructions state: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

The Internal Auditor marked the following as 'No', followed by the Clerk's response:

- 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**

Implications: The required information^{Appendix 1&2} [Asset Register] could not be accessed on the parish council website for a period of 12 months, though it had been made public and discussed at the relevant meetings.

Action taken: Hosting changes and a reallocation of responsibilities have enabled updates to be made in a timely way. This has been happening since January 2026.

- N. The Authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes (Appendix 2)) **No**

Implications: The required information [AGAR 2024/25] COULD be accessed on the parish council website, although navigation was not intuitive.

Action taken: Hosting changes and a reallocation of responsibilities have enabled a redesign of the navigation to make documents easier to locate^{Appendix 3}. This has been happening since January 2026.

Items raised in the Clerk's cover letter

1. *"On the AGAR there is a new Internal Control Objective 'The authority has complied with laws, regulations & proper practices relating to digital and data compliance'. **The Council require an updated GDPR and Data Protection Policy.** The Parish Council has annual membership to the ICO.*

"The Council would be advised to ensure that their compliance in this new Internal Control is minuted and included within their annual Risk Assessment.

Implications: Policies detail expectations, rules, and procedures to ensure clarity, compliance, and accountability within the Council and their publication ensures transparency.

Action taken: The Council will follow the recommendation, draft and adopt the required policy.



2. ***“Other Recommendations:***

*“Clerk to update the Parish Council website to include AGAR 2024-25 documentation, minutes and **updated policies** especially those in relation to the Audit Process. This will also mean full compliance with the Transparency Code.”*

Implications: Policy information was not available on the website. (AGAR 2024-25 and minutes were available on the website.)

Action taken: Hosting changes and a reallocation of responsibilities have enabled a redesign of the navigation to an appropriate web page^{Appendix 3}. This has been happening since January 2026. Adopted governance and policy documents have now been uploaded and new documents will be uploaded, once adopted.

Helen Eldridge BA(Hons) CiLCA
Responsible Financial Officer & Proper Officer

05 June 2026



Appendix 1

Part 2: Information which should be published

10. Smaller authorities should publish:
- a. all items of expenditure above £100,
 - b. end of year accounts,
 - c. annual governance statement,
 - d. internal audit report,
 - e. list of councillor or member responsibilities, and
 - f. the details of public land and building assets,
 - g. Minutes, agendas and meeting papers of formal meetings.

(Transparency code for smaller authorities, Department for Communities and Local Government, Dec 2014)
https://assets.publishing.service.gov.uk/media/5a7ef9cae5274a2e87db311f/Transparency_Code_for_Smaller_Authorities.pdf

Appendix 2

Publication Requirements

Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- Certificate of Exemption, page 3
- Annual Internal Audit Report 2025/26, page 4
- Section 1 – Annual Governance Statement 2025/26, page 5
- Section 2 – Accounting Statements 2025/26, page 6
- Analysis of variances
- Bank reconciliation

Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

(Annual Governance and Accountability Return 2025/26 Form 2)

Appendix 3

Website Layout Changes

The navigation menu layout was:

Your Parish Council ▼	Your Community ▼	Planning ▼	Documents ▼	Contact	Gallery	Privacy
			!Current Yr!			
			ARCHIVE			

The ARCHIVE page was arranged with Meetings, Annual Audit Returns and CIL Reports tabs for each year as:

Agendas & Minutes						
2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
List of meeting dates with links to agendas and minutes						



Annual Audit Returns

2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
List of documents with links						

Community Infrastructure Levy (CIL) Returns

2024-25	2023-24	2022-23	2021-22	2020-21
Link to the Annual CIL Return				

The 2024/25 AGAR was published on the site, but due to its positioning and titling on the page, was not easy to find.

The Clerk has improved the site to make the various documents easier to find from the navigation menu, as follows:

Your Parish Council ▼	Your Community ▼	Planning ▼	Documents ▼	Contact	Gallery	Privacy
PARISH AREA			MINUTES ARCHIVE			
YOUR REPRESENTATIVES			FINANCE: ANNUAL AUDIT			
PARISH COUNCIL MEETINGS			FINANCE: COMMUNITY INFRASTRUCTURE LEVY (CIL)			
			ASSET REGISTER			
			GOVERNANCE & POLICIES			

The three tabbed sections that were previously all on one page, are now on three different pages and clearly named in the main menu.

New pages for 'Asset Register' and 'Governance & Policies' have been added under 'Documents'.

The Current Year page is now 'Parish Council Meetings' under 'Your Parish Council'.