Tasburgh Parish Council

Sole Trustee of the Public Sand, Gravel and Marl Pits Charity
Reg No: 284199

Internal Audit Report

Financial Year 2025/2026

Prepared by Carol A Bailey

BA (Hons) CiLCA PIALC MAC

I have completed an internal audit of the accounts for Council for the year ending 31st March 2026. My findings are detailed below using the tests provided in the **Governance and Accountability(England) March 2023.**

I would like to thank the Clerk/RFO for providing me with all the information required for the Internal Audit.

Internal control	Test	Observations
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes
	Is the cashbook arithmetically correct?	Yes
	Is the cashbook regularly balanced?	Yes
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Date Standing Orders last reviewed	Meeting of 19 August 2025 Min No 12b
	Date Financial Regulations last reviewed	Meeting of 19 August 2025 Min No 12b
	Has a Responsible Financial Officer been appointed with specific duties?	Yes – RFO is the Clerk
	Have items or services above the de minimus amount been competitively purchased?	Projects and Services requiring this have all been subject to 3 separate quotations
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes
	Has VAT on payments been identified, recorded and reclaimed?	Yes – the VAT was claimed for the year on 10 March 2026 and received by BACS on 13 March 2026
	Has s137 expenditure been approved and separately recorded and within statutory limits? (where applicable)	Council uses the General Power of Competence
	Are Financial Regulations followed?	Yes
Risk management arrangements	Does a review of the minutes identify any unusual financial activity?	No
	Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme?	I can find no evidence of a review during the 2025/2026 financial year
	Is insurance cover appropriate and adequate?	Yes – Council is insured through Hiscox

Internal control	Test	Observations
	Are internal financial controls documented and regularly reviewed?	Yes
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes – Request for Precept of £25,984 (2.64% increase) was duly minuted at Min No 14a of the meeting of 21 January 2025
	Has the precept been calculated from the budget and been approved?	Yes
	Does the budget include an actual completed year?	Yes
	Is actual expenditure against budget regularly reported to the council?	Yes
	Are there any significant unexplained variances from budget?	No
Income controls	Is income properly recorded and promptly banked?	Yes
	Does the precept recorded agree to the Council Tax authority's notification?	Yes
	Are security controls over cash and near-cash adequate and effective?	No cash held
Payroll controls	Do all employees have contracts of employment with clear terms and conditions?	Yes – Point 22 currently £17.47 per hour
	Do salaries paid agree with those approved by the council?	Yes
	Are salaries above the National Living Wage/Minimum Wage?	Yes
	Are other payments to employees reasonable and approved by the council?	Yes
	Have PAYE/NIC been properly operatedby the council as an employer?	Yes - HMRC Basic Tools used
Asset controls	Does the council maintain a register of all material assets owned or in its care?	Yes
	Are the assets and Investments registers up to date? When were these last reviewed?	Yes – reviewed and duly minuted at Min No 12b of the Minutes of the meeting of 18 February 2025

Internal control	Test	Observations
	Do asset insurance valuations agree with those in the asset register?	Yes
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to council?	Yes
	Is a bank reconciliation carried out regularly and in a timely fashion?	Yes
	Are there any unexplained balancing entries in any reconciliation?	No
	Is the value of investments held summarised on the reconciliation?	Yes
Year-end procedures	Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes
	Do accounts agree with the cash book?	Yes
	Has a year-end bank reconciliation been undertaken?	Yes
	Is there an audit trail from underlying financial records to the accounts?	Yes
	Where appropriate, have debtors and creditors been properly recorded?	Yes
Procedural	Have points raised on the last Internal Audit report been considered by council and actioned?	Nothing of significance was raised on the last Internal Audit so no action required
	Policy documents routinely updated?	Yes
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	Yes
	Agendas for whole year on website?	No
	Payments over £100 detailed on website?	Yes
	Electors’ rights advertised on website?	Yes

Internal control	Test	Observations
	Councillors' responsibilities detailed on website?	Not on website but all are minuted at the Annual Parish Council Meeting
	Last financial year's AGAR on website?	Yes
	Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use)	Yes
General Data Protection Regulation (compliance from 25 May 2018)	Has the Council put in place a privacy policy? Is it on the website?	Yes Yes
FOI Publication Scheme	Is there an FOI Publication Scheme?Is it on the website? Is it updated?	Yes – ICO Model Scheme Yes

Part B: Trust Funds (If Applicable)

"The authority, in its capacity as the sole managing trustee of a local trust or trusts, has met its responsibilities as a trustee."

Trust Identification	Is the Council the **Sole Managing Trustee** of any trust (Check Charity Commission)	Yes	
Separate Accounting	Separate bank account and records for Trust Funds. No mixing with Council Funds	Yes	
Trust Deed Compliance	Actions taken in line with Trust deed or Governing Document	Yes	
Annual Reporting	Annual Return or accounts submitted to Charity Commission (if required)	Yes	
Meeting Minutes	Decisions as Trustee are minuted separately from Council business	Yes	

Part C: Assertion 10 – Digital & Data Compliance

Does the council use a dedicated, council-owned email domain for all official communications?	Yes
Has an IT policy been formally adopted by the council?	Yes – 15/07/25

Is a current Data Protection Policy published and followed?	Yes – 21/10/25
Are website accessibility statements present, up-to-date, and reviewed annually?	Yes
Has a data audit been conducted recently to confirm what data is held, where, and why?	Yes
Are all required documents published on the website according to the ICO's Model Publication Scheme and Transparency Code?	Yes

Summary of my recommendations:

I have found the accounts and affairs of Tasburgh Parish Council in excellent order with compliance with Assertion 10 being exceptionally good.

I would make two small observations:

1. Agendas are currently removed once Minutes are available on the website – I would remind Councillors these must be kept on file should any query be made on whether a decision made at a meeting was legally made
2. On the website there are currently private phone numbers for Councillors. Assertion 10 requires all Council business to be carried out securely so Councillors need to be minded of this when dealing with residents.

I would take this opportunity to thank the Clerk for producing clear and concise accounts and associated papers and would congratulate her on the current adherence to Assertion 10 given the timescale it had to be achieved over.

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