

Blackthorn Parish Council Internal Audit Report 2025-2026

Internal Auditor: Lisa Wilkinson

Internal Audit Report 2025-26 – Blackthorn Parish Council

This internal audit was undertaken in accordance with the scope and requirements set out in the *Practitioners' Guide 2025: Governance and Accountability for Smaller Authorities in England*. The audit is based on a review of documentation provided by the Clerk, responses to the Internal Audit Questionnaire 2025/26, sample testing where appropriate, and the auditor's professional judgement.

Overall Conclusion

On the basis of the work carried out, it is my opinion that Blackthorn Parish Council has a sound and effective system of internal control in place. The Council is operating largely in accordance with proper practices and relevant legislation. Where minor improvements have been identified, these are set out as recommendations within this report.

Internal Audit Objectives and Findings

A. Proper accounting records were kept throughout the year

Accounting records were properly maintained and kept up to date. Records reviewed were consistent with bank statements and supporting documentation.

Response: Yes

B. This authority complied with its financial regulations, payments were supported by invoices, approved and minuted

Financial Regulations are in place and reviewed periodically. Payments sampled were properly authorised, supported by invoices, and approved in accordance with council procedures.

Standing Orders were reviewed and approved on 5 June 2025. Financial Regulations were reviewed in March 2026.

Response: Yes

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these risks

A Risk Assessment for the year is maintained and reviewed by Council. The Council has also undertaken a review of the effectiveness of internal control during the year. The review of internal control and risk assessment were approved in February 2026.

Risk management arrangements appear appropriate to the size and activities of the authority. The Council's insurance policy was reviewed during the year and is considered adequate for the Council's size, activities and risk profile.

Response: Yes

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored

The Council prepares a budget which supports the setting of the precept. Budget monitoring reports are presented to Council during the year.

The 2025/26 budget and precept were approved on 5 December 2024.

Response: Yes

E. Expected income was fully received, properly recorded and promptly banked; VAT was appropriately accounted for

Income streams were reviewed and found to be properly recorded and banked. A VAT reclaim submitted during the year was reviewed during the audit.

Response: Yes

F. Salaries to employees and allowances to members were paid in accordance with authority approvals, and PAYE and NI requirements were properly applied

Payroll arrangements were reviewed and found to be compliant. PAYE and pension obligations were met.

Response: Yes

G. Asset and investment registers were complete, accurate and properly maintained

The Council maintains an Asset Register which is reviewed periodically by Council. The asset register was reviewed at the February 2026 meeting and found to be up to date. The asset register total agrees to Box 9 of the AGAR.

Response: Yes

H. Periodic and year-end bank account reconciliations were properly carried out

Bank reconciliations are undertaken regularly and appropriate banking controls are in place. The year-end bank reconciliation was reviewed during the audit and agrees to Box 8 of the AGAR.

Response: Yes

I. Accounting statements prepared during the year were prepared on the correct accounting basis and agreed to the cashbook

The accounting statements were prepared on the receipts and payments basis and supported by an adequate audit trail from underlying accounting records, bank reconciliations and supporting documentation reviewed during the audit.

Response: Yes

K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt

The Council correctly claimed exemption and published the Certificate of Exemption.

Response: Yes

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

The Council maintains a website where governance and transparency information is published.

Response: Yes

L2. Members' interests were properly registered and managed

A register of members' interests is in place and published. Declarations of interest are recorded in the minutes where applicable.

Response: Yes

M. In the year covered by this AGAR the authority correctly provided for a period for the exercise of public rights

The Notice of Public Rights for the prior financial year was reviewed and appears to comply with the Accounts and Audit Regulations, including the required inspection period.

Response: Yes

M2. Governance policies

Key governance and operational policies are in place, reviewed and published in accordance with proper practices. These include Standing Orders, Financial Regulations, Risk Assessment, Biodiversity Policy and data protection policies.

Response: Yes

N. The authority has complied with the publication requirements for the prior year's AGAR

The AGAR documentation for the prior year is published on the Council website, including the Certificate of Exemption, Annual Internal Audit Report, Annual Governance Statement (Section 1), Accounting Statements (Section 2), External Auditor Report and the Notice of Public Rights.

Response: Yes

N2. Website accessibility and publication compliance

The Council maintains a website operating under HTTPS where governance and transparency information is published. An Accessibility Statement and Privacy Notice are published in accordance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018 and UK GDPR requirements.

Response: Yes

N3. Biodiversity duty

The Council is aware of its duty under the Environment Act 2021 and has adopted a Biodiversity Policy.

Response: Yes

P. Digital and data governance (Assertion 10)

The Council maintains appropriate digital and data governance arrangements, including ICO registration, data protection policies and use of a council-controlled email address for council business.

Response: Yes

AGAR Page 3 – Internal Audit Opinion Summary

Based on the work undertaken, the responses to the individual control objectives are set out above and should be reflected accordingly in Section 3 of the AGAR.

Internal audit work was carried out on a sample basis and therefore cannot provide absolute assurance. However, the work completed provides reasonable assurance that the Council's systems of internal control are effective and operating in accordance with proper practices.

Lisa Wilkinson – Internal Auditor

Signed:

A handwritten signature in black ink, appearing to read 'Lisa Wilkinson', is written over a yellow rectangular background.

Date: 11/05/2026