

## ACTON BURNELL, FRODESLEY, PITCHFORD, RUCKLEY & LANGLEY PARISH COUNCIL

### INTERIM INTERNAL AUDIT REPORT FOR FINANCIAL YEAR 2025/6

#### INTRODUCTION

As the Council's internal auditor, I am appointed to independently carry out an examination of areas which meet the internal control objectives as listed on page 4, the Annual Internal Audit Report section, of the Annual Governance and Accounts Return (AGAR) for the year ended 31<sup>st</sup> March 2026. This involves testing the Council's compliance with the assertions on p.4 of the AGAR, referring to best practices as outlined in the SAPPP Practitioners' Guide 2025, published March 2025.

I have carried out a mid-year internal audit of areas which I can examine at this point in the year; this involves checks relating to the Transparency Code and publication of last year's AGAR, as the deadlines associated with publishing this information are by 1<sup>st</sup> July and 1<sup>st</sup> October 2025. I also checked for periodic bank reconciliations. The checks were carried out on 31<sup>st</sup> January 2026.

I would like to thank Anna for her assistance.

Should you have any queries with this report please do not hesitate to get in touch.

#### DETAILED FINDINGS & RECOMMENDATIONS

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

##### **Budget monitoring**

Budget was monitored mid-year and I reviewed the November 2025 monitoring report

##### **2026/7 budget and precept**

The 2026-7 budget was set by full Council on 20<sup>th</sup> January 2026 and resulted from a thorough process. The precept set is £7,758, which matches the minutes. Other sources of income include bank interest £250, VAT refund £128.98, Lightsource related income £20,104. Projected spend is £9,604 (general parish spend), and Lightsource spend £1,864.

##### **Reserves**

The budgeted general reserves projected to 2026/7 are £5,136,98. This sits at 53% of the planned general parish spend for 2026/7 and therefore within the range of 25 to 100% of general spend, meeting SAPPP guidelines.

*Control to be re-assessed at year end.*

**Internal control objective met? YES**

**Recommendations: None.**

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

I have reviewed the November 2025 bank reconciliation and found it to be accurate and recorded in the minutes.

*Control to be re-assessed at year end.*

**Internal control objective met? YES**

**Recommendations: None.**

K. If the authority certified itself as exempt from a limited assurance review in 2024/5, it met the exemption criteria and correctly declared itself exempt?

**Internal control objective met? N/A**

**Recommendations: N/A**

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?

**Before 1<sup>st</sup> July, publish:**

- The Annual Internal Audit Report (recommended but not mandatory);
- The Annual Governance Statement;
- The Accounting Statements;
- A declaration that the accounts are as yet unaudited;
- Details of the arrangements for the exercise of public rights;
- The name and address of the External Auditor.

**Before 1<sup>st</sup> October, publish:**

- Notice of the conclusion of the audit;
- The Annual Governance Statement (including any amendments as a result of the limited assurance review);
- The Accounting Statements (including any amendments as a result of the limited assurance review);
- The External Auditor Report and Certificate

I checked the website on 2<sup>nd</sup> February 2026 and the requirements had been complied with.

**Internal control objective met? YES**

**Recommendations: None.**

M. In the year covered by the AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations?

The authority published a notice of exercise of public rights on the website with the correct dates (site checked 2<sup>nd</sup> January 2026).

**Internal control objective met: YES**

**Recommendations: None.**

N. The authority has complied with the publication requirements for the 2024/5 AGAR?

**Before 1<sup>st</sup> July, publish:**

- The Annual Internal Audit Report (recommended but not mandatory);
- The Annual Governance Statement;
- The Accounting Statements;
- A declaration that the accounts are as yet unaudited;
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**Before 1<sup>st</sup> October, publish:**

- Notice of the conclusion of the audit;
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- The Accounting Statements (including any amendments as a result of the limited assurance review);
- The External Auditor Report and Certificate

I checked the website on 2<sup>nd</sup> January 2026 and the requirements had been complied with.

**Internal control objective met: YES**

**Recommendations: None.**