Internal Audit – Action Plan from 2025-26

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

Accounting records were provided; however, the format of the "Statement of Account" does not provide a clear and complete summary of receipts and payments for the year.

It has not been possible to fully reconcile the accounting records to the figures reported in the AGAR, and a clear breakdown of staff costs could not be identified to support Box 4.

Response: No

Recommendation:
The Council should produce a clear year-end receipts and payments summary from its accounting records, including a breakdown of staff costs, to provide a complete audit trail to the AGAR.

The Salary amount was missed off the Statement of Accounts, but the Clerk corrected the problem and sent this to the internal audit.

Completed

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 certified itself as exempt from a limited assurance review in the prior year. However, based on the information available, it appears that the exemption criteria may not have been met at that time.

The Council has confirmed that, following discussion with the external auditor, it is submitting a Form 3 AGAR for 2025/26.

Response: No

Recommendation:
The Council should ensure that both gross income and gross expenditure are below the statutory threshold before certifying exemption from external audit.

Last year 2024/25 submitted Form 2 due to the funding which the Council received for the play area and planters this took the Council £25,000 and we at the last minute had to submit the Form 3.

Completed – and this year we completed Form 2 on the authorisation from our external auditors

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

The AGAR documentation for the prior year is partially published; however, the Annual Internal Audit Report could not be identified on the website.

Response: No

Recommendation:
The Council should ensure that the full AGAR, including the Annual Internal Audit Report, is published in accordance with statutory requirements.

It was published but in different area, show the Internal Audit after the report had been received

Completed