

Internal Audit Report

For

Fenny Compton Parish Council

Year Ended 31 March 2026

Internal Auditor: Trevor B Gill

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Sunday, 31 May 2026

Internal Audit for Fenny Compton Parish Council

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Basis of the Report

This internal audit report is based upon the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Best Practice Guide for Internal Audit issued in March 2025.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvements in these processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations, and applying the approach to internal audit and testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view the internal audit as the detailed inspection of all records and transactions of the Council to detect fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be the day-to-day function of the staff and councillors and not left for internal audit.

Internal Audit for Fenny Compton Parish Council

Introduction

The audit was undertaken during May 2026.

Section 1 – Finance & Insurance

Fenny Compton Parish Council, “the Parish Council”, uses an Excel spreadsheet for recording its financial transactions. The number of transactions is very small, and this is appropriate for a Council of this size.

Reviewing the spreadsheet shows that expert knowledge is needed to check the formulas and to help the Responsible Financial Officer ("RFO") allocate entries correctly to budget categories. I recommend the Parish Council and RFO conduct a review and consider whether it is appropriate to use an accounting package or a simplified spreadsheet for its accounting and financial reporting requirements.

All receipts and payments were properly accounted for and were reflected in the accounts and the bank accounts in an accurate and timely manner.

1. The transaction and summary level spreadsheets with the Excel workbook were reviewed and no anomalies or misclassifications were found
2. A random sample of the transactions were cross referenced to the minutes, and no concerns were raised
3. There was no expenditure under Section 137 during the period of the audit.

Section 2 – Risk Management

It is pleasing to note that the Parish Council has formally adopted an Emergency Plan using the template available from the CSW Resilience Team which has been developed to provide the general information and contact details for most of the external services.

It is important that the Parish Council maintains a separate list of vulnerable residents who could require special attention if there is an emergency. This list should be retained by the clerk and reviewed on a regular basis to ensure that it is update. The responsibility for its accuracy should be allocated to one of the Councillors. When compiling the list, it is preferable to advise the resident that the list is in place and that their name has been included.

The Risk Assessment has been extensively reviewed and enhanced to cover all the risks that are relevant to the Parish Council. In the rapidly changing environment that we find ourselves in at the present time, this document should be frequently reviewed and updated. This is particularly important as in the unlikely event of an insurance claim the insurers would almost certainly request sight of this document.

Section 3 – Due Process

Standing Orders

A review of the standing orders was undertaken, and it is noted that in some cases they have not been recently reviewed, and I would recommend that all policies should be reviewed at least every 3 years.

Assertion 10 requires adoption of an IT policy which when adopted prevents misunderstandings when using IT equipment for authority business and this should be addressed as a matter of priority.

Agendas

A review noted that all agendas were properly issued, signed and dated for the Parish Council’s own meetings.

Minutes

A review of the minutes showed no unusual items and that they are properly signed as adopted.

Section 4 – Payroll & Employees

A review of the process and procedures shows that the process is well understood by the RFO, and all returns are submitted on time and in an accurate manner. The locum clerk submits invoices in respect the hours that are worked and the invoices are properly approved.

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Section 5 – Charities

Not applicable

Section 6 – Burial Authorities

Not applicable

Section 7 – Assertion 10, Parish Website and Councillor Email Accounts

The Parish Council is to be commended for the look and feel of its website. It is noted that for all files that are uploaded that relate to Parish Council business are in pdf format which is good practice. This considerably reduces the risk of files in other formats being downloaded and amended. In addition, files in formats other than pdf are much more difficult to view in browsers and this could lead to issues under the accessibility requirements.

The domain name “.gov.uk” is currently used for the website. However, it is not used for Councillor, and clerk’s emails. I acknowledge that these email accounts are not personal in nature this does not fully comply with Assertion 10, the Council should consider adopting gov.uk to be fully compliant.

Conclusion

Thank you for inviting me to undertake the Internal Audit for Fenny Compton Parish Council.

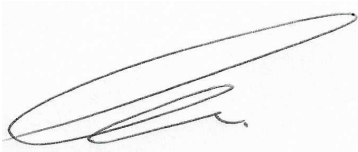
While reviewing the processes, documentation, and finances, it becomes clear that the Parish Council's affairs are managed exceptionally well. Both the former Clerk & Responsible Financial Officer and the current locum have established a robust system of internal controls and documentation, demonstrating a thorough understanding of governance and financial responsibilities required by Parish Councils. They deserve commendation for the outstanding way in which they support the needs of the Parish Council.

Where I have made recommendations above it is for the Council to consider whether they are appropriate and should be implemented.

As in previous years the section relating to petty cash in the AGAR Return Part 3 item F has been duly marked as not covered. This does not imply anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of the Parish Council it means that there is no petty cash. A letter covering this item has been provided in accordance with the external audit requirements and copy is attached in Appendix 1

The Parish Council did not certify itself as exempt from a limited assurance review in 2024/25, and the AGAR Return Part 3 item K has been duly marked as not covered. Appendix 2.

This concludes the audit.



Trevor B Gill

Internal Audit for Fenny Compton Parish Council

Appendix 1

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Sunday, May 31, 2026

The Parish Clerk & Responsible Financial Officer
Fenny Compton Parish Council

For The Attention of Moore UK

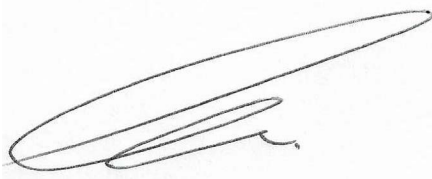
Internal Audit of Fenny Compton Parish Council for the year 2025 - 2026

It will be noted that in the Annual Internal Audit Report 2025/26 page 3 for Fenny Compton Parish Council the internal report item F has been marked by the internal auditor as "Not Covered."

In accordance with the instructions at the bottom of that page marked **Note: this letter confirms that Fenny Compton Parish Council holds no petty cash.

If I can be of any further assistance, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Trevor B Gill', written in a cursive style.

Trevor B Gill

Internal Audit for Fenny Compton Parish Council

Appendix 2

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Sunday, May 31, 2026

The Parish Clerk & Responsible Financial Officer
Fenny Compton Parish Council

For The Attention of Moore & Co

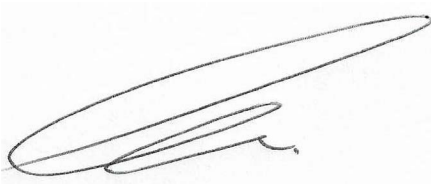
Internal Audit of Fenny Compton Parish Council for the year 2025-2026

It will be noted that in the Annual Internal Audit Report 2025/26 page 3 for Fenny Compton Parish Council the internal report item K has been marked by the internal auditor as Not Covered.

Fenny Compton Parish Council certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt.

If I can be of any further assistance, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Trevor B Gill', written over a light grey rectangular background.

Trevor B Gill