H.C. Saunders

Internal Audit Report 2025 - 26

Westerleigh & Coalpit Heath Parish Council

Date : 27th April 2026

Dear Members and Officers,

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2025-26 and have been able to complete the Annual Internal Audit Report for the 2025-26 Annual Governance and Accountability Return.

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I carried out a trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing transactions to invoices or other supporting documentation. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I found the financial records to be accurate and up to date. The accounts statement in the Annual Governance & Accounts Return (AGAR) is consistent with the financial records. The accounts are also consistent with the minutes.

2025 – 26 sees the introduction of a new control objective reviewing the Parish Council's procedures relating to digital and data compliance. Assertion 10 has been noted several times in Parish Council minutes over the course of 2025 – 26. The Parish Council has its own domain name for both website and emails (and Clerk, all members are set up with dedicated email addresses). A data audit has been completed along with basic training and improvements to the website are planned for 2026 – 27.

As a result of my audit, the tests I carried out (copies attached) and my discussions with your Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report for 2025-26 and sign it off accordingly.

<u>I can confirm that there are no areas of immediate concern that need to be noted.</u>

RECOMMENDATIONS (drawn from tests carried out).

1. Quarterly Internal Checks be implemented and carried out on a rotational basis (2 members each quarter) – and reported back to either Finance Committee or Full Council.
    a. This would enable bank reconciliations / statements to be reviewed and signed by 2 councillors on a more regular basis.
2. Now that the Council is on board with Unity Trust Bank – I would suggest that the payment schedules produced are signed each month by the 2 councillors that carry out online authorisation – and these filed with the payments (as well as in the minutes).

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3. I note that new website due later in 2026 – W&CHPC have a very comprehensive accessibility statement (updated March 2026) if this could be pinned nearer the top of the website – instead of at the bottom (where it is currently) this may be helpful.

There are no additional comments/recommendations to make in relation to this audit.

I would like to take this opportunity to thank your Clerk for her assistance and the quality of documentation presented for the audit, that took place on 23 April 2026. The excellent standards set by outgoing RFO have been maintained in what has been a challenging year (reinstatement of accounts, investigating VAT registration and Assertion 10).

PREVIOUS AUDITS:
External auditor 2024 - 25:

BDO LLPs certificate for 2024-25 was issued on 15 September 2025. It was unqualified and without comment. Their covering letter mentioned that AGAR had not been accurately completed prior to submission – however, following return for minor amendment it had been corrected. The Council noted conclusion of external audit at its meeting in October 2025 (Min Ref 4125)

Internal auditor 2024-25:

No issues were found, and no recommendations made.

Yours faithfully

Hannah Saunders

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