Clyffe Pypard Bushton Parish Council – 2025/26

Internal Audit Notes

Following carrying the Internal Audit for 2024/25 I was contacted by the new Clerk, Maria Hedges to act as Internal Auditor for 2025/26. This should be recorded in the minutes of a Parish Council meeting, but I could find no record but the minutes of the 6 May meeting were not available due to time restraints.

Observations

The records have continued to improve since last year's review. The appointment of a new clerk and the continuity that will bring can only improve things further. It was good to note that the clerk is undertaking training so can implement current best practice. Most recent minutes (18 March 2026) show that whilst accounts and bank reconciliation from the January meeting had been circulated and agreed it would be good practice to record current financial position in minutes of every meeting. There had also been some payment errors subsequently corrected so processes should be reviewed to avoid this in future.

AGAR	Pass	Notes
A	Yes	Evidence of supporting documentation and financial year end statement provided but it would be better if this was evidenced for each meeting.
B.	Yes	Working papers provided full evidence of expenditure but a suggestion that a sign off bundle is held with minutes so it is clear that PC have agreed to expenditure etc.
C.	Yes	
D.	Yes	Precept agreed at meeting on 14 January 2026 Record of discussion
E.	Yes	
F.	N/A	
G.	Yes	
H.	Yes	
I.	Yes	End of year full bank reconciliation available. Need to ensure that reconciliations are presented and signed off at each meeting.
J.	Yes	Year end accounting statements are on the correct accounting basis and supporting evidence could be collated on a monthly basis to tie back to minuted records.
K.	Yes	
L.	Yes	Good to see current insurance on certificate on web site
M.	Yes	
N.	Yes	
O.	N/A	Work is being undertaken so partially compliant

Summary

It is excellent to see continued improvement and as Maria settles into the role I am sure further improvements, and evidencing will become the norm.



Christine Roberts - Internal Auditor 12 May 2026