

# Annual Internal Audit Report 2025/26

Blawith & Subberthwaite Parish Council

<https://blawithandsubberthwaitepc.org.uk/>

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

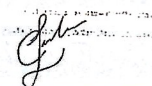
Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>	✓		
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.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.			
P. <b>(For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed). Date(s) internal audit undertaken

18/04/2026      21/04/2026

Name of person who carried out the internal audit  
Charlene Iredale

Signature of person who carried out the internal audit



Date      21/04/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).  
\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



Charlene Iredale (AATQB, CiLCA, IA)

E-mail: [lakesaudit@gmail.com](mailto:lakesaudit@gmail.com)

Date: 21st April 2026

Dear Christine,  
Blawith & Subberthwaite Parish Council.

I provide assurance in the form of an opinion whether on the basis of the review, the accounts and other information provided are in accordance with Smaller Authorities Proper Practices Panel. Based on this, no matters come to my attention that give cause for concern and all relevant legislative and regulatory requirements have been met.

I have tested all areas of governance and they have duly passed. These areas are listed below.

- a. The cashbook is maintained throughout the year, up-to-date, arithmetic and balanced.
- b. The Council has formally adopted Standing Orders and Financial Regulations.
- c. VAT has been identified, recorded and reclaimed.
- d. Annual risk management is in place, minutes are recorded and financial controls are in place.
- e. The budget has been prepared in support of the precept.
- f. The income is recorded promptly and the precept recorded agrees with the Authority's notification.
- g. All employees have proper statutory contracts in place with clear terms and conditions and PAYE and NI are properly operated by the Council as an employer.
- h. The asset register is maintained and the relevant insurance valuations are up to date.
- i. Bank reconciliations for each account are in place and performed monthly.
- j. Year-end procedures are done correctly in line with a Receipts and Payments basis and agree with the cashbook, along with thorough audit trails on

entries within the cashbook. Adjustments have appropriately been recorded. The correct powers have been used against each expenditure.

- k. GDPR and digital controls are well maintained, with council-specific emails in use and the website compliant with WCAG accessibility standards.

**Observations:**

- a) Policies are clear, up to date, and subject to regular review, supporting consistent and compliant operations.
- b) Reserves are approaching the 12-month threshold. If there are no plans to utilise these funds within the next financial year, the Council should consider ring-fencing or earmarking a proportion of the reserves for specific projects or future commitments to ensure transparency and appropriate financial planning.
- c) Minutes for June 2025 and March 2026 are currently missing from the website. It is considered good practice to publish approved minutes within one month of the meeting to support transparency and public accessibility.

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**Conclusion**

Overall, the council is to be commended for its high standards of governance, financial management, and transparency. It is evident that the council operates with professionalism and diligence, and conducting this audit has been a pleasure. The Clerk/RFO, in particular, demonstrates a meticulous and thorough approach to their duties, which underpins the council's strong control environment.

Yours Faithfully,

Charlene Iredale

