26/27-31e.iv

Keith Robertson
Internal Audit

SALEHURST AND ROBERTSBRIDGE PARISH COUNCIL
Internal Audit Report 2025-26

Introduction

In accordance with the Internal Audit Plan, Controls and Procedures have been tested. The tests were to the standards and practices defined in the Governance and Accountability for Smaller Authorities 2025 and meet the needs of the Council. I confirm that I do not have any role within the Council and have carried out my duties without bias.

The audit was completed on 3rd June 2026 and confirmed that the financial management and internal controls are in good order. No issues were found that require attention or noting on the annual return. The report below highlights the findings of the audit with reference to the Internal Control Objectives and Governance Statements in the Annual Return.

Comments and actions from the 2024-25 Audit.

External Audit No Items requiring attention.

Internal Audit. No Items requiring attention

Internal Audit Report 2025-26

A. Appropriate Accounting Records.

A.1 The financial records are maintained in RBS. The financial ledgers are kept up to date. The data held for each transaction sampled was correct; the cash book and ledger is arithmetically correct and regularly balanced. VAT is properly accounted for.
A.2 The Financial reports produced agree to the financial records and to the 2025-26 AGAR.
A.3 Expenditure. All items in the sample of expenditure transactions were supported by documented approval with an audit trail through the financial records. VAT was properly accounted for.
A.4 Bank reconciliations are prepared monthly and approved by Councillors.

B. Financial Regulations, documentation and approvals.

B.1 The Standing Orders and Financial regulations were updated in May 2026.
B.2 Payments are checked in detail by the clerk, Councillors see the list of payments, the Chair of the finance committee signs the list with sight of the invoices. Payments are made when posted in the ledger and checked post payment by the Chair of the finance committee, samples checked confirmed the process is followed. Ref banking: The Clerk inputs items for payment to the banking system and two Cllrs approve on line.
B.3 Agendas & Minutes are sent out in time are well presented. The minutes are signed by the chairman with payment approval recorded in the minutes.
B.4 VAT claims were submitted in a timely manner and the closing debtor agrees to the final VAT claim.

C. Risk Assessment

C.1 The Risk Register was reviewed in May 2025 and May 2026. The register is adequate for the Council's needs.
C.2 The insurance cover is adequate and in excess of the listed cost value of assets and so presents if any a low risk. There is no current value estimate in the Asset register for comparison. Cover is adequate for liability and fidelity risk.

D. Budgeting & Precept

D.1 Budgetary Control – The budget for 2026-27 was prepared in support of the precept and approved by full Council in January 2026.

D.2 The budget process included references to prior year actual, and current Ytd income and budget for 26-27. This is adequate for the needs of the Council.

D.3 Reserve movements and balances are documented. The budget is balanced with zero reserves movement.

D.4 Quarterly reports of actual vs budget spend are reviewed in detail by the Finance working group. Its recommendations are presented to full Council meetings and the approval documented in the Full Council minutes. This includes reviews of actual vs budget spend, reserve levels, bank reconciliations and the approval of supplier and employee payments. These control checks are strong and effective.

E. Receipts

E.1 The precept recorded in the minutes agrees to the Council Tax authority's notification.

E.2 Other income is banked as received.

E.3 VAT refunds are correctly accounted for.

E.4 The burials register is maintained and is up-to-date, as are internment and memorial records. Sample checks of burials and memorials receipts confirmed that controls are properly applied.

F. Petty Cash – The Council does not use or hold petty cash.

G. Employee Costs

G.1 Staff Wages – Employees have employment contracts. Updates to conditions are approved by the Council and recorded in employee files. The payroll is managed by the Clerk via the HMRC on line systems.

G.2 The sample of payroll transactions tested confirmed that documentation was correct, authorised and agreed to the financial records.

H. Assets

H.1 The asset register cost total agrees to the AGAR for 2025-26.

H.2 The insurance schedule has cover significantly in excess of the cost values.

H.3 The location of assets is recorded in the asset register.

H.4 The balance of the PWBL outstanding was correctly reported in the AGAR 2025-26.

I. Bank Reconciliations.

I.1 Bank Reconciliations are completed on a monthly basis. The reconciliations are presented to the Finance working group meetings for review quarterly. Reconciliations and statements are reviewed and noted in the FWG minutes. The full council receives these minutes for approval. A review of the reconciliations was evidenced in this audit.

I.2 All of the bank reconciliations were correct as at 31-3-26

J. Accounting Statements.

J.1 The accounts are maintained on an Income and Expenditure basis and agree to the financial ledgers.

J.2 There is an audit trail through the financial records with all items sampled being properly reported and approved.

J.3 Reserves are reported in the financial statements and reviewed by the Council.

K. Exemption from limited assurance review. Not applicable to this Council.

L. Transparency Code. The council complied with the publication requirements.

M. **Notice of Public Rights.** The notification of public rights for 2024-25 was published in and was compliant with the regulations.

N. **Publication of 2024-25 AGAR documents.** The Council correctly published the required documents for 2024-25 in 2025-26

O. **The authority has complied with laws, regulations & proper practices relating to digital and data compliance.**

O.1 The Council has an IT policy and is DP compliant.
O.2 The Website was tested and compliant with regulations.
O.3 The Council has a .Gov website and email addresses.

P. **Council as a Trustee.** The Council is not a managing trustee.

Keith Robertson FCMA
Internal Auditor
6th June 2026

Issued 06-07-2026