# AXMOUTH PARISH COUNCIL

## INTERNAL AUDIT REPORT 2025/26

For the financial year ended 31st March 2026, I have carried out an internal audit of the Council's financial books and records in accordance with the requirements of the Governance and Accountability Practitioners Guide. The aim of this audit is to ascertain whether the systems of financial and other internal controls, over its activities and operating procedures, are effective. A sample system has been used, as appropriate for the size of the council, to test these processes.

In completing this audit, the income & expenditure account, accounting records, minutes of council meetings and other records were examined. I report that I have found no material errors. The financial transactions of the Parish Council are accurately recorded and the systems of financial and internal control are effective.

An audit check of figures and records published on the Parish Council website to the written records of the Parish Council has been undertaken in line with the 2015 Audit (Small Authorities) and transparency code regulations.

The following points relate to the internal control objectives as stated in the Annual Governance Statement 2025/26, which forms part of the Annual Governance and Accountability Return (AGAR) for Local Councils in England.

**Objective "F"**

**"Petty cash payments and receipts."**

Not covered as the authority does not operate a petty cash system, all payments and receipts are processed via the authority bank account.

**Objective "H"**

**Asset and investments registers were complete and accurate and properly maintained**

The projector was purchased in the year ended 31st March 2025 at a cost of £181. Therefore the correct total for fixed assets is £24,512. The figure in section 2 of the 25/26 AGAR is incorrectly stated.

**Objective "J"**

**Preparation of accounting statements, agreed to cashbook and supported by adequate audit trail to underlying records**

For the year ending 31st March 2026 the correct amount for income from donations is £1,400 and total income is £14,505.15. The expenditure for general administration should total £4,274.95 and grants and donations made should be £2,000. (village hall and graveyard/magazine grant)

**Objective “M”**

**The authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.**

The published minutes from the 16.7.2025 include point 10b Notice of public rights dated 25.06.25, the period of public rights stated on the notice is 30th July to 14th of August 2025. The period should have commenced on the 1st of July 2025 and be for a continuous period of 30 working days.

The minutes for the meetings held on the 18/06/2025 and 27/06/2025 (date when amendments were signed and minuted) have not been published on the website.

**Objective “O”**

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

The NALC digital guidelines recommend that parish council website addresses are within .gov.uk domains.

This report was prepared by:

Mrs T. Jenkins Avery

Blue Chip Accounts

25th June 2026