



**LCC REPORT FOR  
GREAT CHART SINGLETON PARISH COUNCIL  
INTERNAL AUDIT REPORT FOR 2025/26**

**14<sup>TH</sup> MAY 2026**

**Ref: LCC 26-208**

**LCC Auditor: HELEN BROUGHTON**

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I reviewed the documents provided and met with the Clerk, Aniko Szocs, on 14<sup>th</sup> May 2026 at the Council office and finalised the information on 20<sup>th</sup> May 2026.

## **BASIS OF REPORT**

This internal audit report is based upon the Practitioners Guide (Joint Panel on Accountability and Governance) Governance and Accountability for Smaller Authorities in England 2023 publication.

The scope of this internal audit is focused on assessing the effectiveness of the Council’s internal controls and was outlined in the original Letter of Engagement. Where any such controls are found to be deficient, the internal audit will help lead to improvement in those processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations and applying the approach to internal audit testing outlined above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

Please note: it would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Council in order to detect error or fraud. It is the periodic independent review of a Council’s internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council’s control. Managing the Council’s internal controls should be a day-to-day function of the staff and Councillors and not left for internal audit. (Source: Governance and Accountability for Smaller Councils - A Practitioners’ Guide 2023 – Section 4).

<b>Annual Return Section</b>	<b>Process</b>	<b>Findings</b>	<b>Recommendations and actions</b>
A	Bookkeeping Arrangements	Appropriate books of account have been kept properly throughout the year and are well maintained with sound audit trails.	
B	Council's Financial Regulations have been met with regard to expenditure	The Council’s Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure.  Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	

Annual Return Section	Process	Findings	Recommendations and actions
C	Review of Internal Controls	I have noted that Council has assessed the significant risks to achieving its objectives using their Risk Assessment (approved June 25) and have seen the document, which was available as a link within the minutes.	
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a good budgetary process.	
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and monitoring of expenditure against budget is now included as a regular agenda item. Although there is not a Councillor responsible for internal financial control the Finance Committee regularly undertakes mini audits which demonstrates good governance.	
D	The final Outturn is in line with expectations	The final outturn was materially in line with expectations.	
E	Income controls	Expected income was fully received and properly recorded.	
F	Cash controls	Petty cash is not operated by the Council.	
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	
H	Asset Controls - all material assets correctly recorded	The current asset register has correctly recorded all material Assets. The correct basis of valuation has been applied.	Place the most recent asset register on the website for transparency purposes.
H	Asset Controls - all additions correctly recorded	Additions in the year have been correctly recorded within the Cash Book and Register	
I	Bank Reconciliations	Monthly and year-end reconciliations were properly carried out.	

Annual Return Section	Process	Findings	Recommendations and actions
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis (income and expenditure) and were supported by a good audit trail.	
K	Limited Assurance Review Exemption	The Council does / not meet the exemption criteria.	
L	Information published on website	The information is fully available. to Recommendations made last year have been implemented.	
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 11 June to 22 July.	
N	AGAR publication Requirements	The Parish Council complied with the publication requirements for the 2024/25 AGAR	
O	Digital and data compliance	The authority has complied with laws, regulations & proper practices relating to digital and data compliance. There is an IT policy in place, the website is accessible.	The Council may want to expand its digital compliance by undertaking a formal data audit. NALC gives a data protection roadmap that might be useful <a href="https://www.nalc.gov.uk/resource-report/data-protection-roadmap.html">https://www.nalc.gov.uk/resource-report/data-protection-roadmap.html</a>

## Transparency

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan has been considered and actioned?	Good Practice	The Internal Audit had been reviewed the previous year and recommendations implemented.	
External Audit recommendations have been considered and actioned.	Good Practice	The Conclusion of Audit report had been received for 24/25 and had been published on the website.	
Accounting Statements agreed and reconciled to the Annual Return	Section 2 of the Annual Return is complete and accurate and reconciles to the statement of accounts.	The accounting statements in this annual return present fairly the financial position of the Council and its income and expenditure.	
Compliance with the Transparency Code		The Parish Council mostly complies with the Transparency Code despite not falling into the criteria for Councils below the £25k threshold, which is good practice.	
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website and with all information requirements	Payments are listed in the minutes.	
Compliance with the Transparency Code	2) Annual Return published on the website	Yes	
Compliance with the Transparency Code	3) Explanation of significant variances	This is on the website.	
Compliance with the Transparency Code	4) Explanation of difference between	Is applicable but not compulsory.	Include the explanation of difference between

Process	Criteria	Findings	Recommendations and actions
	Box 7 & 8 if applicable		Box 7 & 8 on the website.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Yes	
Compliance with the Transparency Code	6) Internal Audit Report Published	Yes	
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Yes	
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Partly – asset register is on the website however it is slightly out of date	Include latest asset register.
Compliance with the Transparency Code	9) Minutes & Agenda	Yes	

#### Further Recommendations:

Minor recommendation that the Clerk date the agenda along with her signature. This enables the authority to prove it gave the statutory notice if a decision is legally challenged.

#### Conclusion

The above are recommendations to help the Council improve its processes and in no way detract from the work it, and the Clerk, has already done. I have noted that many of the actions which I recommended last year have been completed; the Clerk and Council should be commended for this. I am able to answer 'Yes' to the relevant Internal Control objectives. I believe that the Council has good arrangements in place to satisfy itself that its systems of internal financial control are transparent and effective. There are approval and authorisation controls to minimise risk. The audit and management trail for financial transactions is good.

This report should be noted and taken to the next meeting of the Council for minuting to inform them of the Internal Audit work carried out.

I hope that this report is of help to the Council. If you would like any further assistance or clarification, please do contact me.

Helen Broughton  
Internal Auditor